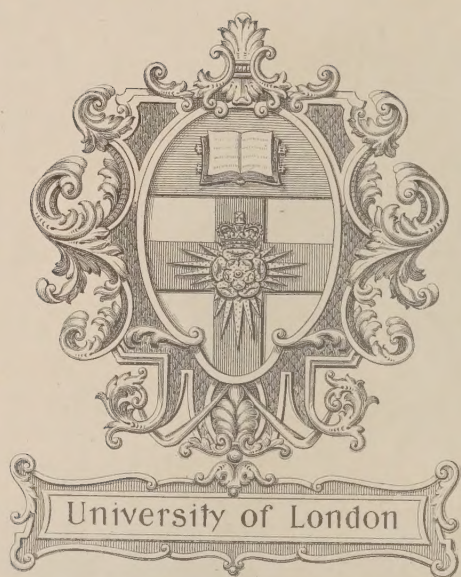
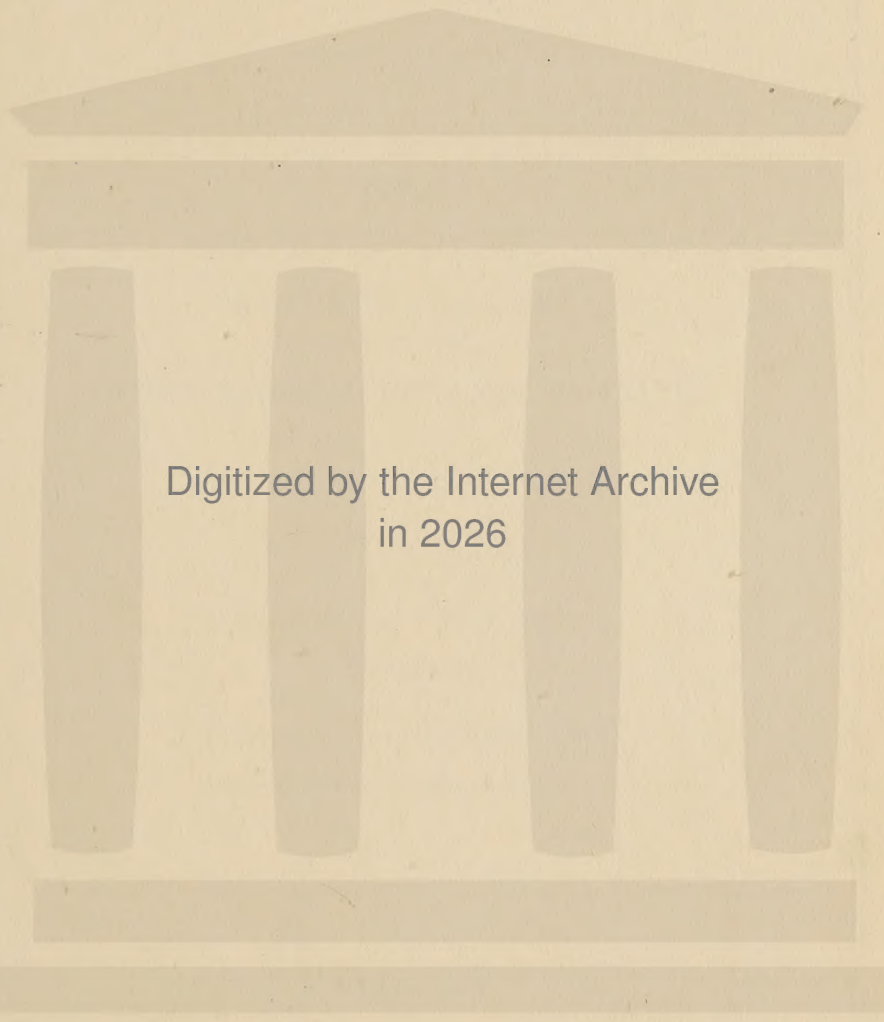






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ACCOUNTS AND PAPERS:

THIRTY-NINE VOLUMES.

— (22.) —

MISCELLANEOUS.

UNITED KINGDOM; IRELAND; SCOTLAND.

Session

1 *February* — 10 *August* 1866.

VOL. LX.

1866.

ACCOUNTS AND PAPERS:

1866.

THIRTY-NINE VOLUMES:—CONTENTS OF THE TWENTY-SECOND VOLUME.

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RETURNS

RELATING TO

THE ACREAGE OF LAND UNDER CROPS, BARE FALLOW, AND GRASS IN THE UNITED KINGDOM, IN THE YEAR 1866.

- No. 1.—TOTAL POPULATION, AREA, ABSTRACT of ACREAGE under CROPS, BARE FALLOW, and GRASS, and TOTAL NUMBER of CATTLE and SHEEP, in EACH DIVISION of the UNITED KINGDOM.
- No. 2.—TOTAL NUMBER of STATUTE ACRES under each DESCRIPTION of CROP, BARE FALLOW, and GRASS, in each DIVISION of the UNITED KINGDOM.
- No. 3.—PER-CENTAGE PROPORTIONS of ACREAGE under EACH KIND of CORN and GREEN CROP to TOTAL ACREAGE under SUCH CROPS, in EACH DIVISION of the UNITED KINGDOM.
- No. 4.—POPULATION, AREA, ACREAGE of CROPS, and GRASS, and TOTAL NUMBER of CATTLE and SHEEP, in EACH COUNTY in GREAT BRITAIN.
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- No. 7.—POPULATION, AREA, and ACREAGE under CROPS and GRASS in THE UNITED KINGDOM and VARIOUS FOREIGN COUNTRIES.

Presented to both Houses of Parliament by Command of Her Majesty,
1866.



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PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

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NOTE.

ACREAGE RETURNS FOR ENGLAND, WALES, AND SCOTLAND. In these Divisions of the United Kingdom, the Acreage Returns have been collected from Occupiers of and above *Five Acres* of Land.

ACREAGE RETURNS FOR IRELAND. The Returns are obtained by the Registrar General in Ireland from *all* Occupiers of Land. The detailed Returns for each County in Ireland will be found in the Annual Reports prepared by the Registrar-General, and laid before Parliament.

ACREAGE RETURNS FOR THE ISLE OF MAN AND CHANNEL ISLANDS. In consequence of the Division of Land into small Estates the Acreage Returns have been collected from Occupiers of and above *Two Acres* in the *Isle of Man*; and *One Acre* in the *Channel Islands*.

LIVE STOCK RETURNS - - The Live Stock Returns in Great Britain, the Isle of Man, and Channel Islands, were collected, as in Ireland, from *all* Occupiers of Land. The Returns of *Cows* in Great Britain included the Cows kept in Towns for Dairy Purposes. The Number of *Sheep* returned for Great Britain, so far as relates to the Northern Counties of England and to Scotland, is probably short by a large Number of the Lambs of the present Year, in consequence of the Date (5th March) at which the Returns were made. The Number of *Pigs* in Great Britain did not include Pigs kept in Towns nor by Occupiers of Cottages in the Country Districts.

RETURNS

RELATING TO

THE ACREAGE OF LAND UNDER CROPS, BARE FALLOW, AND GRASS, IN THE UNITED KINGDOM, IN THE YEAR 1866.

No. 1.—TOTAL AREA, POPULATION, and TOTAL and PER-CENTAGE NUMBER of STATUTE ACRES under CROPS, BARE FALLOW, and GRASS, and of CATTLE and SHEEP in each DIVISION of the UNITED KINGDOM.

DIVISIONS.	TOTAL POPULA- TION in 1861.	TOTAL AREA in STATUTE ACRES.	ABSTRACT OF ACREAGE UNDER CROPS, BARE FALLOW, AND GRASS.						TOTAL of ESTI- MATED ORDI- NARY STOCK of CATTLE.	TOTAL NUMBER of SHEEP, as returned in 1866.
			TOTAL of ACREAGE under ALL KINDS of CROPS, BARE FALLOW, and GRASS.	UNDER CORN* CROPS.	UNDER GREEN† CROPS.	UNDER BARE FALLOW.	UNDER CLOVER, and ARTIFICIAL and other GRASSES UNDER ROTATION.	PERMANENT PASTURE, Meadow, or Grass not broken up in Rotation (exclusive of Hill Pastures).		
ENGLAND - - -	18,954,444	32,590,397	22,261,833	7,400,170	2,750,008	760,979	2,296,087	8,998,027	3,420,044	15,124,541
WALES - - -	1,111,780	4,734,486	2,284,674	521,074	139,265	109,878	256,722	1,257,721	546,966	1,668,663
SCOTLAND - - -	3,062,294	19,639,377	4,158,360	1,366,540	663,257	94,080	1,141,415	893,066	968,637	5,255,077
TOTAL FOR GREAT BRITAIN	23,128,518	56,964,260	28,704,867	9,287,784	3,552,530	964,937	3,694,224	11,148,814	4,935,647	22,048,281
IRELAND - - -	5,798,967	20,322,641	15,549,796‡	2,173,433	1,482,091	28,060	1,600,495	10,002,058‡	3,742,932	4,270,027
ISLE OF MAN - - -	52,469	180,000	82,902	27,266	12,208	8,357	25,309	9,762	18,687	55,954
CHANNEL ISLANDS : JERSEY - - -	55,613	28,717	20,357	3,142	5,253	2,552	3,205	6,205	12,037	517
GUERNSEY, &c. - - -	35,365	17,967	11,999	2,041	2,938	372	886	5,762	6,976	1,214
TOTAL for UNITED KING- DOM - - - - -	29,070,932	77,513,585	—‡	11,493,666	5,055,020	1,004,278	5,324,119	—‡	8,716,279	26,375,993
PER-CENTAGE OF ACREAGE.									PROPORTIONATE NUMBER of CATTLE and SHEEP to every 100 ACRES under CROPS, FALLOW, and GRASS.	
			UNDER CORN* CROPS.	UNDER GREEN† CROPS.	UNDER BARE FALLOW.	UNDER CLOVER, and ARTIFICIAL and other GRASSES UNDER ROTATION.	PERMANENT PASTURE, Meadow, or Grass not broken up in Rotation (exclusive of Hill Pastures).	TOTAL.	CATTLE.	SHEEP.
ENGLAND - - -	33·2	12·4	3·4	10·3	40·4	100	15·4	68·0		
WALES - - -	22·8	6·1	4·8	11·2	55·1	100	24·0	73·0		
SCOTLAND - - -	32·9	15·9	2·3	27·4	21·5	100	23·3	126·4		
TOTAL FOR GREAT BRITAIN	32·4	12·4	3·4	12·9	38·9	100	17·2	76·8		
IRELAND - - -	—‡	—‡	—‡	—‡	—‡	—‡	—‡	—‡		
ISLE OF MAN - - -	32·9	14·7	10·1	30·5	11·8	100	22·5	67·5		
CHANNEL ISLANDS : JERSEY - - -	15·4	25·8	12·5	15·8	30·4	100	59·1	2·5		
GUERNSEY, &c. - - -	17·0	24·5	3·1	7·4	48·0	100	58·1	10·1		
TOTAL for UNITED KING- DOM - - - - -	—‡	—‡	—‡	—‡	—‡	—‡	—‡	—‡		

* Under CORN CROPS are included Wheat, Barley, Oats, Rye, Beans, and Peas.

† Under GREEN CROPS are included Potatoes, Turnips and Swedes, Mangold, Carrots, Cabbage, Kohl Rabi, Rape, Vetches, Lucerne, and any other Crop, except Clover or Grass.

‡ The Returns of the Acreage under "Permanent Pasture" in Great Britain and in Ireland are not comparable, as *Hill Pastures* are excluded in Great Britain and included in Ireland. Totals and Per-centages omitted in places marked thus (‡) cannot, therefore, be given.

ACREAGE OF CROPS AND GRASS IN 1866.

No. 2.—TOTAL NUMBER of STATUTE ACRES under each DESCRIPTION of CROP, BARE FALLOW, and GRASS, in each DIVISION of the UNITED KINGDOM.

DIVISIONS.	ACREAGE UNDER EACH DESCRIPTION OF CORN CROP.						
	Wheat.	Barley or Bere.	Oats.	Rye.	Beans.	Peas.	TOTAL of CORN CROPS.
ENGLAND - - -	3,161,431	1,877,387	1,503,990	50,570	492,586	314,206	7,400,170
WALES - - -	113,862	146,323	251,893	2,452	3,534	3,010	521,074
SCOTLAND - - -	110,101	213,619	1,004,040	7,055	28,537	3,188	1,366,540
TOTAL FOR GREAT BRITAIN	3,385,394	2,237,329	2,759,923	60,077	524,657	320,404	9,287,784
IRELAND - - -	300,474	152,777	1,697,648	7,753	12,175	2,606	2,173,433
ISLE OF MAN - - -	8,075	7,736	11,010	9	320	116	27,266
CHANNEL ISLANDS: JERSEY - - -	2,702	111	288	13	15	13	3,142
GUERNSEY, &c. - - -	990	532	428	27	43	21	2,041
TOTAL for UNITED KINGDOM - - - - -	3,697,635	2,398,485	4,469,297	67,879	537,210	323,160	11,493,666
ACREAGE UNDER EACH DESCRIPTION OF GREEN CROP.							
	Potatoes.	Turnips and Swedes.	Mangold.	Carrots.	Cabbage, Kohl, Rabi, and Rape.	Vetches, Lucerne, and any Other Crop, except Clover or Grass.	TOTAL of GREEN CROPS.
ENGLAND - - -	311,151	1,600,706	254,081	15,598	159,539	408,933	2,750,008
WALES - - -	44,266	62,442	3,864	295	1,329	27,069	139,265
SCOTLAND - - -	143,426	478,990	852	916	5,075	33,998	663,257
TOTAL FOR GREAT BRITAIN	498,843	2,142,138	258,797	16,809	165,943	470,000	3,552,530
IRELAND - - -	1,050,419	317,121	20,218	3,781	50,352	40,200	1,482,091
ISLE OF MAN - - -	4,302	7,246	55	226	69	310	12,208
CHANNEL ISLANDS: JERSEY - - -	1,368	1,812	701	1,043	171	158	5,253
GUERNSEY, &c. - - -	677	247	216	202	75	1,521	2,938
TOTAL for UNITED KINGDOM - - - - -	1,555,609	2,468,564	279,987	22,061	216,610	512,189	5,055,020
ACREAGE UNDER HOPS, BARE FALLOW, AND GRASS.						TOTAL OF ACREAGE UNDER ALL KINDS OF CROPS, BARE FALLOW, AND GRASS.	
	HOPS.	BARE FALLOW, or uncropped Arable Land.	CLOVER and ARTIFICIAL and other GRASSES UNDER ROTATION.	PERMANENT PASTURE, Meadow or Grass, not broken up in rotation (exclusive of Hill Pastures).			
ENGLAND - - -	56,562	760,979	2,296,087	8,998,027		22,261,833	
WALES - - -	14	109,878	256,722	1,257,721		2,284,674	
SCOTLAND - - -	2	94,080	1,141,415	893,066		4,158,360	
TOTAL FOR GREAT BRITAIN	56,578	964,937	3,694,224	11,148,814		28,704,867	
IRELAND - - -	—	28,060	1,600,495	10,002,058*		15,549,796*	
ISLE OF MAN - - -	—	8,357	25,309	9,762		82,902	
CHANNEL ISLANDS: JERSEY - - -	—	2,552	3,205	6,205		20,357	
GUERNSEY, &c. - - -	—	372	886	5,762		11,999	
TOTAL for UNITED KINGDOM - - - - -	56,578	1,004,278	5,324,119	—*		—*	

* The Returns of the Acreage under "Permanent Pasture" in Great Britain and in Ireland are not comparable, as *Hill Pastures* are excluded in Great Britain and included in Ireland. Totals omitted in places marked thus (*) cannot, therefore, be given.

No. 3.—PER-CENTAGE PROPORTIONS of ACREAGE under each KIND of CORN and GREEN CROP to TOTAL ACREAGE under such CROPS, in each DIVISION of the UNITED KINGDOM.

DIVISIONS.	PER-CENTAGE PROPORTIONS OF EACH KIND OF CORN CROP TO TOTAL OF CORN CROPS.						
	Wheat.	Barley or Bere.	Oats.	Rye.	Beans.	Peas.	TOTAL OF CORN CROPS.
ENGLAND - - -	42·7	25·4	20·3	·7	6·7	4·2	100
WALES - - -	21·8	28·1	48·3	·5	·7	·6	100
SCOTLAND - - -	8·1	15·6	73·5	·5	2·1	·2	100
TOTAL FOR GREAT BRITAIN -	36·4	24·1	29·7	·7	5·7	3·4	100
IRELAND - - -	13·8	7·0	78·1	·4	·6	·1	100
ISLE OF MAN - - -	29·6	28·4	40·4	—	1·2	·4	100
CHANNEL ISLANDS:							
JERSEY - - -	86·0	3·5	9·2	1·3			100
GUERNSEY, &c. - - -	48·5	26·1	21·0	4·4			100
TOTAL FOR UNITED KING- DOM - - - }	32·2	20·9	38·8	·6	4·7	2·8	100
	PER-CENTAGE PROPORTIONS OF EACH KIND OF GREEN CROP TO TOTAL OF GREEN CROPS.						
	Potatoes.	Turnips and Swedes.	Mangold.	Carrots.	Cabbage, Kohl Rabi, and Rape.	Vetches, Lucerne, and any other Crops, except Clover or Grass.	TOTAL OF GREEN CROPS.
ENGLAND - - -	11·3	58·2	9·2	·6	5·8	14·9	100
WALES - - -	31·8	44·8	2·8	·2	1·0	19·4	100
SCOTLAND - - -	21·6	72·2	·1	·2	·8	5·1	100
TOTAL FOR GREAT BRITAIN -	14·0	60·3	7·3	·5	4·7	13·2	100
IRELAND - - -	70·9	21·4	1·4	·2	3·4	2·7	100
ISLE OF MAN - - -	35·2	59·4	·5	1·8	·6	2·5	100
CHANNEL ISLANDS:							
JERSEY - - -	26·0	34·5	13·3	19·9	3·3	3·0	100
GUERNSEY, &c. - - -	23·0	8·4	7·3	6·9	2·6	51·8	100
TOTAL FOR UNITED KING- DOM - - - }	30·8	48·8	5·6	·4	4·3	10·1	100

ACREAGE OF CROPS AND GRASS IN 1866.

No. 4.—POPULATION, AREA, ACREAGE of CROPS and GRASS, PER-CENTAGE of CORN CROPS and TOTAL and PROPORTIONATE NUMBER of CATTLE and SHEEP in EACH COUNTY in GREAT BRITAIN.

COUNTIES PROPER.	POPULATION (1861.)	TOTAL AREA in STATUTE ACRES.	ABSTRACT OF ACREAGE (IN STATUTE ACRES) UNDER CROPS AND GRASS.						PER- CENTAGE of CORN CROPS to TOTAL ACREAGE under ALL KINDS of CROPS, BARE FALLOW, and GRASS.	CATTLE.		SHEEP.		
			TOTAL of ACREAGE under ALLKINDS of CROPS, BARE FALLOW, and GRASS.	UNDER CORN CROPS.*	UNDER GREEN CROPS.*	UNDER CLOVER, and ARTIFICIAL and other GRASSES UNDER ROTA- TION.	PER- MANENT PASTURE, Meadow or Grass, not broken up in Rotation (exclusive of Hill Pastures).	TOTAL NUMBER of Estimated Ordinary STOCK of CATTLE.		PROPOR- TIONATE NUMBER to every 100 ACRES under CROPS, BARE FALLOW, and GRASS.	TOTAL NUMBER as Returned upon the 5th of March 1866.	PROPOR- TIONATE NUMBER to every 100 ACRES under CROPS, BARE FALLOW and GRASS.		
ENGLAND.														
BEDFORD -	135,287	295,582	242,290	113,123	31,880	18,702	67,874	46.7	25,916	10.7	180,250	74.4		
BERKS -	176,256	451,210	345,206	146,844	56,595	37,420	96,264	42.2	30,653	8.9	327,316	94.8		
BUCKINGHAM -	167,993	466,932	377,178	132,691	36,810	28,711	171,192	35.2	52,679	14.0	263,015	69.7		
CAMBRIDGE -	176,016	525,182	463,140	262,597	72,344	39,311	70,703	56.7	37,101	8.0	255,036	55.1		
CHESTER -	505,428	707,078	481,853	97,231	33,276	43,603	302,739	20.2	129,493	26.9	96,989	20.1		
CORNWALL -	369,390	873,600	436,071	136,502	55,645	77,175	95,490	31.3	134,455	30.8	300,049	68.8		
CUMBERLAND -	205,276	1,001,273	503,031	108,898	51,456	99,284	229,439	21.6	112,446	22.4	396,021	78.7		
DERBY -	339,327	658,803	463,920	81,433	26,287	33,082	311,926	17.6	113,582	24.5	176,122	38.0		
DEVON -	584,373	1,657,180	919,336	271,254	131,017	121,939	310,872	29.5	184,222	20.0	769,126	83.7		
DORSET -	188,789	632,025	398,599	113,480	61,154	38,551	175,518	28.5	70,014	17.6	492,623	123.6		
DURHAM -	508,666	622,476	399,566	109,953	35,714	39,250	186,587	27.5	52,717	13.2	146,696	36.7		
ESSEX -	404,851	1,060,549	789,641	406,206	104,500	71,743	160,694	51.4	56,165	7.1	378,705	48.0		
GLOUCESTER -	485,770	805,102	598,271	170,870	69,631	77,224	270,004	28.6	96,937	16.2	356,373	59.6		
HANTS -	481,815	1,070,216	640,002	260,791	130,928	99,904	122,533	40.7	48,995	7.6	619,598	96.8		
HEREFORD -	123,712	534,823	394,947	105,970	39,386	34,764	200,594	26.8	65,773	16.7	257,196	65.1		
HERTFORD -	173,280	391,141	322,989	146,556	43,646	33,034	86,189	45.4	23,550	7.3	217,930	67.5		
HUNTINGDON -	64,250	229,544	192,417	94,431	20,751	11,775	52,057	49.1	19,812	10.3	117,821	61.2		
KENT -	733,887	1,039,419	711,826	244,494	83,940	53,265	279,823	34.3	56,443	7.9	731,243	102.7		
LANCASTER -	2,429,440	1,219,221	708,827	108,001	57,967	57,559	474,453	15.2	205,303	29.0	217,615	30.7		
LEICESTER -	237,412	514,164	432,424	115,764	26,841	23,330	257,313	26.8	89,341	20.7	290,554	67.2		
LINCOLN -	412,246	1,775,457	1,387,826	593,374	231,021	154,366	385,567	42.8	175,818	12.7	1,088,204	73.4		
MIDDLESEX -	2,206,485	180,136	109,879	20,996	11,240	5,182	71,143	19.1	†24,241	22.1	62,650	57.0		
MONMOUTH -	174,633	368,399	208,276	41,469	15,658	16,552	127,071	19.9	36,735	17.6	131,158	63.0		
NORFOLK -	434,798	1,354,301	1,009,087	449,432	194,045	147,782	208,872	44.5	97,043	9.6	596,683	59.1		
NORTHAMPTON -	227,704	630,358	522,736	182,350	42,079	31,233	251,790	34.9	76,456	14.6	435,837	83.4		
NORTHUMBERLAND -	343,025	1,249,299	656,989	153,716	65,145	86,966	329,824	23.4	79,370	12.1	635,487	96.6		
NOTTINGHAM -	293,867	526,076	417,502	157,858	54,889	49,922	140,434	37.8	68,452	16.4	245,532	58.8		
OXFORD -	170,944	472,717	385,378	156,338	57,133	43,041	122,734	40.6	43,560	11.3	333,304	86.5		
RUTLAND -	21,861	95,805	74,905	24,725	7,645	5,803	35,005	33.0	11,666	15.6	75,755	101.1		
SALOP -	240,959	826,055	621,616	171,177	59,782	65,356	310,973	27.5	110,426	17.8	327,612	52.7		
SOMERSET -	444,873	1,047,220	735,604	141,577	70,965	50,350	458,688	19.2	173,687	23.6	636,975	86.6		
STAFFORD -	746,943	728,468	548,662	125,350	44,287	47,123	319,935	22.8	109,919	20.0	231,936	42.3		
SUFFOLK -	337,070	947,681	775,404	405,834	123,703	77,274	143,411	52.3	57,397	7.4	407,929	52.6		
SURREY -	831,093	478,792	278,733	99,537	41,131	28,384	92,992	35.7	33,021	11.8	149,540	53.6		
SUSSEX -	363,735	936,911	576,927	207,793	68,775	52,792	209,531	36.0	75,778	13.1	485,056	84.1		
WARWICK -	561,855	563,946	444,718	151,456	32,771	37,078	209,914	34.1	67,799	15.2	285,878	64.3		
WESTMORELAND -	60,817	485,432	213,876	22,130	11,191	18,519	159,931	10.3	55,328	25.9	224,664	105.0		
WILTS -	249,311	865,092	636,786	215,728	110,809	66,612	223,804	33.9	77,826	12.2	596,822	93.7		
WORCESTER -	307,397	472,165	368,381	120,480	34,017	31,631	167,648	32.7	45,923	12.5	204,154	55.4		
YORK {	EAST RIDING, including CITY OF YORK		280,660	771,139	612,084	259,673	106,463	81,716	141,020	42.4	71,501	11.7	416,853	68.1
	NORTH RIDING		245,154	1,350,121	760,778	220,723	83,822	68,138	351,626	29.0	125,750	16.5	462,038	60.7
	WEST RIDING		1,507,796	1,709,307	1,094,152	251,365	113,669	90,641	613,850	23.0	196,751	18.0	500,196	45.7
TOTAL for ENGLAND		18,954,444	32,590,397	22,261,833	7,400,170	2,750,008	2,296,087	33.2	3,420,044	15.4	15,124,541	68.0		

* See notes on page 3.

† Including cattle died of plague up to 3rd March in parts of Essex, Hertford, Kent, and Surrey.

ACREAGE OF CROPS AND GRASS IN 1866.

No. 4.—POPULATION, AREA, ACREAGE of CROPS and GRASS, PER-CENTAGE of CORN CROPS, and TOTAL and PROPORTIONATE NUMBER of CATTLE and SHEEP in EACH COUNTY in GREAT BRITAIN—*Contd.*

COUNTIES PROPER— <i>Contd.</i>	POPULA- TION (1861).	TOTAL AREA in STATUTE ACRES.	ABSTRACT OF ACREAGE (IN STATUTE ACRES) UNDER CROPS AND GRASS.						PER- CENTAGE of CORN CROPS to TOTAL ACREAGE under ALL KINDS of CROPS, BARE FALLOW, and GRASS.	CATTLE.		SHEEP.	
			TOTAL of ACREAGE under ALLKINDS of CROPS, BARE FALLOW, and GRASS.	UNDER CORN CROPS.	UNDER GREEN CROPS.	UNDER CLOVER, and ARTIFICIAL and other GRASSES UNDER ROTA- TION.	PER- MANENT PASTURE, Meadow or Grass, <i>not broken up in Rotation (exclusive of Hill Pastures).</i>	TOTAL NUMBER of Estimated Ordinary Stock of CATTLE.		PROPOR- TIONATE NUMBER to every 100 ACRES under CROPS, BARE FALLOW, and GRASS. ¹	TOTAL NUMBER as Returned upon the 5th of March 1866.	PROPOR- TIONATE NUMBER to every 100 ACRES under CROPS, BARE FALLOW and GRASS.	
WALES.													
ANGLESEA - -	54,609	193,458	128,501	30,890	11,942	23,248	55,798	24.0	35,427	27.6	33,715	26.2	
BRECON - -	61,627	460,158	182,482	33,465	8,184	15,743	119,053	18.3	29,604	16.2	212,515	116.5	
CARDIGAN - -	72,245	443,387	202,488	61,101	12,875	27,503	89,952	30.2	47,384	23.4	108,546	53.6	
CARMARTHEN - -	111,796	606,331	326,393	72,060	9,970	28,805	193,662	22.1	84,106	25.8	110,295	33.8	
CARNARVON - -	95,694	370,273	170,414	24,052	12,104	25,483	98,168	14.1	44,072	25.9	139,317	81.8	
DENBIGH - -	100,778	386,052	221,927	68,114	18,115	30,594	96,682	30.7	49,727	22.4	150,565	67.8	
FLINT - -	69,737	184,905	116,095	37,569	10,028	14,703	49,280	32.4	21,916	18.9	35,106	30.2	
GLAMORGAN - -	317,752	547,494	233,234	38,257	16,911	19,361	148,781	16.4	45,911	19.7	177,484	76.1	
MERTONETH - -	38,963	385,291	118,370	17,206	5,468	13,180	73,711	14.5	33,343	28.2	235,091	198.6	
MONTGOMERY - -	66,919	483,323	218,657	55,379	13,382	22,677	121,097	25.3	58,628	26.8	220,241	100.7	
PEMBROKE - -	96,278	401,691	240,052	59,436	12,166	25,843	128,839	24.8	68,842	28.7	64,412	26.8	
RADNOR - -	25,382	272,128	126,061	23,545	8,120	9,582	82,698	18.7	28,006	22.2	181,376	143.9	
Total for WALES -	1,111,780	4,734,486	2,284,674	521,074	139,265	256,722	1,257,721	22.8	546,966	24.0	1,668,663	73.0	
SCOTLAND.													
ABERDEEN - -	221,569	1,260,625	550,586	206,577	102,744	213,599	25,340	37.5	133,769	24.3	109,292	19.8	
ARGYLE - -	79,724	2,083,126	111,356	22,916	11,495	14,321	52,994	20.6	57,831	51.9	700,621	629.2	
AYR - -	198,971	735,262	259,839	60,381	19,357	57,582	104,088	23.2	76,292	29.4	262,973	101.2	
BANFF - -	59,215	439,219	154,189	59,905	28,131	56,079	9,224	38.9	36,542	23.7	55,409	35.9	
BERWICK - -	36,613	302,951	177,280	61,705	34,244	55,549	24,865	34.8	15,427	8.7	193,288	109.0	
BUTE - -	16,331	109,375	18,267	5,711	2,708	4,709	3,561	31.3	8,252	45.2	34,318	187.9	
CAITHNESS - -	41,111	455,708	91,459	31,558	14,597	26,237	18,219	34.5	19,999	21.9	82,676	90.4	
CLACKMANNAN - -	21,450	29,440	14,114	5,939	1,810	2,901	3,056	42.1	2,360	16.7	9,468	67.1	
DUMBARTON - -	52,034	204,800	39,800	10,382	5,193	9,294	13,016	26.1	11,248	28.3	53,405	134.2	
DUMFRIES - -	75,878	702,953	204,589	49,577	26,974	50,449	72,550	24.2	45,053	22.0	371,486	181.6	
EDINBURGH - -	273,997	234,925	114,269	40,373	22,367	26,907	23,039	35.3	14,078	12.3	113,479	99.3	
ELGIN or MORAY - -	42,695	340,000	96,716	38,242	18,959	31,233	7,778	39.5	20,406	21.1	69,078	71.4	
FIFE - -	154,770	328,427	220,168	89,731	45,080	49,398	34,080	40.8	31,177	14.2	93,685	42.6	
FORFAR - -	204,425	568,750	228,195	92,784	47,294	69,779	17,457	40.7	37,097	16.3	156,653	68.6	
HADDINGTON - -	37,634	179,142	106,908	44,506	24,069	25,427	12,124	41.6	10,205	9.5	91,414	85.5	
INVERNESS - -	88,888	2,723,501	118,461	36,922	16,923	20,265	39,291	31.2	45,335	38.4	522,006	440.7	
KINCARDINE - -	34,466	252,250	111,956	44,938	22,157	36,816	7,581	40.1	22,789	20.4	41,073	36.7	
KINROSS - -	7,977	49,812	30,869	8,925	4,446	10,861	6,279	28.9	4,653	15.1	22,450	72.7	
KIRKCUDBRIGHT - -	42,495	610,343	152,618	32,548	17,372	34,806	61,877	21.3	34,692	22.7	271,467	177.9	
LANARK - -	631,566	568,867	199,133	52,647	19,862	47,835	69,709	26.4	60,302	30.3	160,014	80.4	
LINLITHGOW - -	38,645	81,113	54,674	19,084	7,816	11,519	15,538	34.9	8,697	15.9	23,070	42.2	
NAIRN - -	10,065	137,500	21,172	7,244	3,748	6,314	3,729	34.2	5,232	24.7	19,862	93.9	
ORKNEY and SHETLAND	64,065	598,726	126,970	43,289	16,195	18,708	44,479	34.1	43,308	34.1	76,624	60.3	
PEEBLES - -	11,408	227,869	36,907	10,288	6,330	11,170	8,506	27.9	5,980	16.2	125,831	340.9	
PERTH - -	133,500	1,814,063	316,766	105,340	49,723	86,475	69,834	33.3	70,023	22.1	494,635	156.2	
RENFREW - -	177,561	158,268	77,160	18,213	8,047	13,562	32,493	23.6	22,001	28.5	26,503	34.3	
ROSS and CROMARTY - -	81,406	2,016,375	103,473	39,423	22,116	27,645	13,050	38.1	36,109	34.9	293,754	283.9	
ROXBURGH - -	54,119	428,494	160,352	47,483	28,772	51,813	31,391	29.6	16,152	10.1	310,537	193.7	
SELKIRK - -	10,449	166,524	21,284	5,007	3,387	7,287	5,549	23.5	2,042	9.6	100,885	474.0	
STIRLING - -	91,926	295,875	95,479	32,298	10,122	19,132	29,855	33.8	24,621	25.8	86,392	90.5	
SUTHERLAND - -	25,246	1,207,188	15,663	5,367	2,624	4,802	2,669	34.3	11,262	71.9	164,060	1,047.4	
WIGTOWN - -	42,095	327,906	127,688	37,242	18,595	38,941	29,845	29.2	35,703	27.9	118,669	92.9	
Total for SCOTLAND	3,062,294	19,639,377	4,158,360	1,366,540	663,257	1,141,415	893,066	32.9	968,637	23.3	5,255,077	126.4	
Total for GREAT BRITAIN -	23,128,518	56,964,260	28,704,867	9,287,784	3,552,530	3,694,224	11,148,814	32.4	4,935,647	17.2	22,048,231	76.8	

No. 5.—NUMBER of STATUTE ACRES under EACH DESCRIPTION of CROP, and under

					ACREAGE UNDER EACH DESCRIPTION OF CORN CROP.				ACREAGE UNDER				
COUNTIES PROPER.					Wheat.	Barley or Bere.	Oats.	Rye.	Beans.	Peas.	TOTAL under CORN CROPS.	Potatoes.	Turnips and Swedes.
ENGLAND.													
BEDFORD	-	-	-	-	48,306	29,989	10,526	319	18,682	5,301	113,123	3,583	14,678
BERKS	-	-	-	-	61,103	39,911	25,259	802	14,114	5,655	146,844	1,020	38,301
BUCKINGHAM	-	-	-	-	53,661	31,220	23,842	299	17,727	5,942	132,691	1,147	22,663
CAMBRIDGE	-	-	-	-	131,217	54,918	42,605	1,222	24,646	7,989	262,597	7,929	20,583
CHESTER	-	-	-	-	33,368	6,164	46,260	1,064	8,752	1,623	97,231	21,854	6,721
CORNWALL	-	-	-	-	46,815	46,535	42,975	40	103	34	136,502	5,773	30,919
CUMBERLAND	-	-	-	-	23,979	11,372	71,870	582	447	648	108,898	12,137	33,263
DERBY	-	-	-	-	32,572	14,497	29,369	118	1,701	3,176	81,433	3,154	13,720
DEVON	-	-	-	-	111,768	75,312	82,023	214	893	1,044	271,254	14,994	75,757
DORSET	-	-	-	-	46,037	38,257	22,781	613	3,337	2,455	113,480	2,504	41,803
DURHAM	-	-	-	-	42,800	12,990	45,942	35	3,775	4,411	109,953	7,178	22,622
ESSEX	-	-	-	-	181,062	109,636	45,504	1,342	43,778	24,884	406,206	10,808	32,487
GLOUCESTER	-	-	-	-	88,241	41,614	17,030	356	16,620	7,009	170,870	5,034	47,262
HANTS	-	-	-	-	110,824	68,033	65,651	2,850	6,193	7,240	260,791	4,436	90,800
HEREFORD	-	-	-	-	59,490	21,192	12,205	296	6,770	6,017	105,970	2,809	28,104
HERTFORD	-	-	-	-	58,868	46,480	24,977	323	9,232	6,676	146,556	1,189	27,570
HUNTINGDON	-	-	-	-	43,406	21,083	10,889	635	13,483	4,935	94,431	2,517	3,445
KENT	-	-	-	-	104,173	41,422	56,080	730	23,588	18,201	244,494	12,052	33,609
LANCASTER	-	-	-	-	38,043	7,448	55,617	946	5,598	349	108,001	38,090	11,832
LEICESTER	-	-	-	-	43,679	32,004	20,663	87	12,121	7,210	115,764	2,041	15,418
LINCOLN	-	-	-	-	294,014	141,001	101,399	2,128	27,667	27,165	593,374	35,583	135,044
MIDDLESEX	-	-	-	-	9,654	2,222	5,745	440	1,466	1,469	20,996	2,737	2,302
MONMOUTH	-	-	-	-	19,796	12,150	7,904	68	408	1,143	41,469	2,443	9,666
NORFOLK	-	-	-	-	189,398	186,925	34,227	8,647	13,364	16,871	449,432	5,640	134,489
NORTHAMPTON	-	-	-	-	70,726	54,469	19,824	2,430	25,551	9,350	182,350	1,933	27,109
NORTHUMBERLAND	-	-	-	-	36,814	32,159	72,636	260	6,419	5,428	153,716	5,055	52,026
NOTTINGHAM	-	-	-	-	67,628	49,134	17,603	1,940	12,148	9,405	157,858	6,164	36,569
OXFORD	-	-	-	-	57,357	53,339	21,248	274	16,986	7,134	156,338	1,036	42,135
RUTLAND	-	-	-	-	8,870	9,414	3,246	10	1,849	1,336	24,725	206	5,991
SALOP	-	-	-	-	80,326	52,197	24,816	1,070	3,550	9,218	171,177	5,865	47,723
SOMERSET	-	-	-	-	69,012	33,358	23,643	205	13,471	1,888	141,577	8,727	39,048
STAFFORD	-	-	-	-	52,922	30,058	30,325	1,242	4,113	6,690	125,350	8,342	26,359
SUFFOLK	-	-	-	-	178,021	138,496	19,030	7,379	37,405	25,503	405,834	1,842	66,022
SURREY	-	-	-	-	42,083	18,865	26,925	1,875	2,966	6,823	99,537	3,112	20,299
SUSSEX	-	-	-	-	97,874	24,946	63,325	797	8,548	12,303	207,793	2,498	33,271
WARWICK	-	-	-	-	72,956	29,834	13,621	215	22,503	12,327	151,456	2,544	20,429
WESTMORELAND	-	-	-	-	2,194	2,628	17,042	84	68	114	22,130	1,767	8,292
WILTS	-	-	-	-	96,800	64,868	33,214	2,351	12,309	6,186	215,728	2,896	71,690
WORCESTER	-	-	-	-	64,781	20,696	7,293	935	18,496	8,279	120,480	4,777	16,944
YORK	{ EAST RIDING, including City OF YORK - - - }				116,115	44,472	75,061	2,384	10,940	10,701	259,673	10,222	71,101
	{ NORTH RIDING - - - }				71,683	56,911	73,989	1,221	10,860	6,059	220,723	10,663	60,245
	{ WEST RIDING - - - }				102,995	69,168	59,806	1,742	9,639	8,015	251,365	26,850	62,395
TOTAL for ENGLAND - - -					3,161,431	1,877,387	1,503,990	50,570	492,586	314,206	7,400,170	311,151	1,600,706

BARE FALLOW and GRASS in EACH COUNTY in GREAT BRITAIN.

EACH DESCRIPTION OF GREEN CROP.					ACREAGE UNDER				TOTAL OF ACREAGE UNDER ALL KINDS OF CROPS, BARE FALLOW, AND GRASS.	COUNTIES PROPER.
Mangold.	Carrots.	Cabbage, Kohl Rabi, and Rape.	Vetches, Lucerne, and any other Crop (except Clover or Grass).	TOTAL under GREEN CROPS.	Hops.	BARE, FALLOW, or uncropped Arable Land.	CLOVER and ARTIFICIAL and other Grasses under Rotation.	PERMANENT PASTURE, Meadow or Grass, not broken up in Rotation (exclusive of Hill Pastures).		
ENGLAND.										
3,394	560	2,117	7,548	31,880	3	10,708	18,702	67,874	242,290	BEDFORD.
4,265	149	2,392	10,468	56,595	36	8,047	37,420	96,264	345,206	BERKS.
3,064	148	939	8,849	36,810	2	7,772	28,711	171,192	377,178	BUCKINGHAM.
12,008	1,503	15,131	15,190	72,344	4	18,181	39,311	70,703	463,140	CAMBRIDGE.
1,063	96	317	3,225	33,276	6	4,998	43,603	302,739	481,853	CHESTER.
7,778	192	7,853	3,130	55,645	—	71,259	77,175	95,490	436,071	CORNWALL.
381	55	2,291	3,329	51,456	—	13,954	99,284	229,439	503,031	CUMBERLAND.
1,014	34	2,556	5,809	26,287	25	11,167	33,082	311,926	463,920	DERBY.
17,509	484	13,084	9,189	131,017	9	84,245	121,939	310,872	919,336	DEVON.
4,965	163	2,989	8,730	61,154	—	9,896	38,551	175,518	398,599	DORSET.
126	29	664	5,095	35,714	3	28,059	39,250	186,587	399,566	DURHAM.
27,295	1,092	4,540	28,278	104,500	137	46,361	71,743	160,694	789,641	ESSEX.
3,661	174	1,118	12,382	69,631	29	10,513	77,224	270,004	598,271	GLOUCESTER.
7,061	421	6,208	22,002	130,928	2,119	23,727	99,904	122,533	640,002	HANTS.
1,310	98	311	6,754	39,386	4,763	9,470	34,764	200,594	394,947	HEREFORD.
3,914	124	1,674	9,175	43,646	2	13,562	33,034	86,189	322,989	HERTFORD.
3,746	558	4,885	5,600	20,751	—	13,403	11,775	52,057	192,417	HUNTINGDON.
8,039	406	5,440	24,394	83,940	36,367	13,937	53,265	279,823	711,826	KENT.
1,259	627	1,329	4,830	57,967	1	10,846	57,559	474,453	708,827	LANCASTER.
4,097	232	849	4,204	26,841	—	9,176	23,330	257,313	432,424	LEICESTER.
13,589	1,922	21,669	23,214	231,021	24	23,474	154,366	385,567	1,387,926	LINCOLN.
1,473	79	719	3,930	11,240	4	1,314	5,182	71,143	109,879	MIDDLESEX.
677	74	199	2,599	15,658	—	7,526	16,552	127,071	208,276	MONMOUTH.
34,370	1,072	5,271	13,203	194,045	—	8,956	147,782	208,872	1,009,087	NORFOLK.
4,436	365	1,471	6,765	42,079	1	15,283	31,233	251,790	522,736	NORTHAMPTON.
236	22	1,682	6,124	65,145	—	21,338	86,966	329,824	656,989	NORTHUMBERLAND.
3,524	235	1,423	6,974	54,889	76	14,323	49,922	140,434	417,502	NOTTINGHAM.
3,497	254	1,871	8,340	57,133	9	6,123	43,041	122,734	385,378	OXFORD.
267	16	125	1,040	7,645	—	1,727	5,803	35,005	74,905	RUTLAND.
2,074	232	105	3,783	59,782	61	14,267	65,356	310,973	621,616	SALOP.
9,191	332	4,031	9,636	70,965	6	14,018	50,350	458,688	735,604	SOMERSET.
2,534	223	1,070	5,759	44,287	1	11,966	47,123	319,935	548,662	STAFFORD.
33,153	1,108	2,431	19,147	123,703	127	25,055	77,274	143,411	775,404	SUFFOLK.
6,179	683	2,285	8,573	41,131	1,881	14,808	28,384	92,992	278,733	SURREY.
7,579	410	9,713	15,304	68,775	8,488	29,548	52,792	209,531	576,927	SUSSEX.
3,686	192	583	5,337	32,771	7	13,492	37,078	209,914	444,718	WARWICK.
84	102	308	638	11,191	—	2,105	18,519	159,931	213,876	WESTMORELAND.
4,581	423	8,759	22,460	110,809	8	19,825	66,612	223,804	636,786	WILTS.
3,071	06	587	8,432	34,017	2,321	12,284	31,631	167,648	368,381	WORCESTER.
1,662	208	10,898	12,372	106,463	20	23,192	81,716	141,020	612,084	YORK { EAST RIDING, including CITY OF YORK. NORTH RIDING. WEST RIDING.
640	168	4,208	7,898	83,822	16	36,453	68,138	351,626	760,778	
1,629	127	3,444	19,224	113,669	6	24,621	90,641	613,850	1,094,152	
254,081	15,598	159,539	408,933	2,750,008	56,562	760,979	2,296,087	8,998,027	22,261,833	TOTAL for ENGLAND.

No. 5.—NUMBER of STATUTE ACRES under EACH DESCRIPTION of CROP, and under

COUNTIES PROPER (Continued).	ACREAGE UNDER EACH DESCRIPTION OF CORN CROP.							ACREAGE UNDER	
	Wheat.	Barley or Bere.	Oats.	Rye.	Beans.	Peas.	TOTAL under CORN CROPS.	Potatoes.	Turnips and Swedes.
WALES.									
ANGLESEA - - - - -	1,858	5,468	23,365	152	27	20	30,890	4,606	4,684
BRECON - - - - -	9,347	8,674	15,177	20	14	233	33,465	1,813	5,030
CARDIGAN - - - - -	7,500	21,344	31,544	283	28	402	61,101	6,724	3,829
CARMARTHEN - - - - -	11,163	19,347	41,275	142	54	79	72,060	4,080	3,101
CARNARVON - - - - -	1,943	8,075	13,591	245	99	99	24,052	5,138	2,349
DENBIGH - - - - -	17,218	19,116	29,529	877	885	489	68,114	5,030	7,886
FLINT - - - - -	14,437	7,481	12,868	127	2,113	543	37,569	3,842	4,102
GLAMORGAN - - - - -	13,705	11,656	12,620	140	85	51	38,257	2,849	10,010
MERIONETH - - - - -	1,675	4,649	10,654	156	50	22	17,206	2,305	1,127
MONTGOMERY - - - - -	20,087	12,012	22,151	125	109	895	55,379	2,890	8,298
PEMBROKE - - - - -	8,043	23,731	27,458	103	50	51	59,436	3,484	6,031
RADNOR - - - - -	6,886	4,770	11,661	82	20	126	23,545	1,505	5,995
TOTAL for WALES - - - - -	113,862	146,323	251,893	2,452	3,534	3,010	521,074	44,266	62,442
SCOTLAND.									
ABERDEEN - - - - -	598	10,046	194,915	435	267	316	206,577	7,468	91,675
ARGYLE - - - - -	90	2,135	19,537	557	579	18	22,916	5,473	5,553
AYR - - - - -	6,164	1,081	50,948	326	1,841	21	60,381	7,151	10,083
BANFF - - - - -	381	4,108	55,000	49	222	145	59,905	2,862	24,208
BERWICK - - - - -	5,601	18,828	35,077	18	1,587	594	61,705	2,414	28,818
BUTE - - - - -	293	250	4,931	72	145	20	5,711	1,034	1,483
CAITHNESS - - - - -	26	1,513	29,912	75	6	26	31,558	1,974	11,888
CLACKMANNAN - - - - -	1,184	1,003	3,003	—	749	—	5,939	381	1,256
DUMBARTON - - - - -	1,128	393	8,564	—	295	2	10,382	2,636	1,989
DUMFRIES - - - - -	962	1,031	47,338	58	164	24	49,577	5,173	20,300
EDINBURGH - - - - -	6,241	10,362	22,866	58	802	44	40,373	6,358	13,629
ELGIN OR MORAY - - - - -	4,718	10,714	21,603	951	114	142	38,242	2,778	14,933
FIFE - - - - -	18,529	25,819	40,863	686	3,541	293	89,731	15,907	26,889
FORFAR - - - - -	11,112	26,777	52,821	129	1,789	156	92,784	13,715	31,333
HADDINGTON - - - - -	12,307	13,348	16,011	15	2,639	186	44,506	6,707	15,707
INVERNESS - - - - -	1,031	7,287	27,635	857	13	99	36,922	6,356	9,954
KINCARDINE - - - - -	780	9,261	33,810	64	942	81	44,938	2,617	18,174
KINROSS - - - - -	296	1,738	6,870	—	20	1	8,925	793	3,503
KIRKCUDBRIGHT - - - - -	734	411	31,108	19	275	1	32,548	2,319	14,440
LANARK - - - - -	4,486	911	44,904	99	2,096	151	52,647	6,646	10,608
LINLITHGOW - - - - -	2,582	4,205	11,224	35	1,029	9	19,084	2,076	5,226
NAIRN - - - - -	222	1,859	4,901	232	20	10	7,244	501	3,112
ORKNEY AND SHETLAND - - - - -	79	8,270	33,409	1,516	—	15	43,289	5,770	9,445
PEEBLES - - - - -	5	1,454	8,728	—	5	91	10,283	510	5,312
PERTH - - - - -	13,741	20,498	66,546	107	4,256	192	105,340	14,546	32,045
RENFREW - - - - -	2,973	234	14,229	42	722	13	18,213	4,528	2,468
ROSS AND CROMARTY - - - - -	4,684	8,285	25,602	437	78	337	39,423	5,273	15,260
ROXBURGH - - - - -	2,147	13,898	30,811	124	402	101	47,483	1,694	25,207
SELKIRK - - - - -	40	670	4,272	14	—	11	5,007	187	3,005
STIRLING - - - - -	3,580	4,992	20,190	3	3,475	58	32,298	3,820	4,985
SUTHERLAND - - - - -	60	1,305	3,950	36	—	16	5,367	683	1,894
WIGTON - - - - -	3,327	933	32,462	41	464	15	37,242	3,076	14,608
TOTAL for SCOTLAND - - - - -	110,101	213,619	1,004,040	7,055	28,537	3,188	1,366,540	143,426	478,990
TOTAL for GREAT BRITAIN* - - - - -	3,385,394	2,237,329	2,759,923	60,077	524,657	320,404	9,287,784	498,843	2,142,138
ISLE OF MAN† - - - - -	8,075	7,736	11,010	9	320	116	27,266	4,302	7,246
CHANNEL ISLANDS:‡									
JERSEY - - - - -	2,702	111	288	13	15	13	3,142	1,368	1,812
GUERNSEY, &c. - - - - -	990	532	428	27	43	21	2,041	677	247

* Returns made by Occupiers of and above five acres.

† Do. do.

‡ Do. do.

two acres.

one acre.

ACREAGE OF CROPS AND GRASS IN 1866.

11

BARE FALLOW and GRASS, in EACH COUNTY in GREAT BRITAIN—Continued.

EACH DESCRIPTION OF GREEN CROP.					ACREAGE UNDER				TOTAL OF ACREAGE UNDER ALL KINDS OF CROPS, BARE FALLOW, AND GRASS.	COUNTIES PROPER (Continued).
Mangold.	Carrots.	Cabbage, Kohl Rabi, and Rape.	Vetches, Lucerne, and any other Crop (except Clover or Grass).	TOTAL under GREEN CROPS.	Hops.	BARE, FALLOW, or uncropped Arable Land.	CLOVER and ARTI- FICIAL and other Grasses under Rotation.	PER- MANENT PASTURE, Meadow or Grass, not broken up in Rotation (exclusive of Hill Pastures).		
WALES.										
186	27	9	2,430	11,942	—	6,623	23,248	55,798	128,501	ANGLESEA.
64	5	200	1,072	8,184	—	6,037	15,743	119,053	182,482	BRECON.
283	32	61	1,946	12,875	—	11,057	27,503	89,952	202,488	CARDIGAN.
397	27	80	2,285	9,970	—	21,896	28,805	193,662	326,393	CARMARTHEN.
312	57	33	4,215	12,104	1	10,606	25,483	98,168	170,414	CARNARVON.
263	71	117	4,748	18,115	—	8,422	30,594	96,682	221,927	DENBIGH.
323	13	62	1,686	10,028	8	4,507	14,703	49,280	116,095	FLINT.
901	20	182	2,949	16,911	5	9,919	19,361	148,781	233,234	GLAMORGAN.
59	20	22	1,935	5,468	—	8,805	13,180	73,711	118,370	MERIONETH.
103	6	288	1,797	13,382	—	6,122	22,677	121,097	218,657	MONTGOMERY.
938	15	209	1,489	12,166	—	13,768	25,843	128,839	240,052	PEMBROKE.
35	2	66	517	8,120	—	2,116	9,582	82,698	126,061	RADNOR.
3,864	295	1,329	27,069	139,265	14	109,878	256,722	1,257,721	2,284,674	TOTAL for WALES.
SCOTLAND.										
18	46	224	3,313	102,744	—	2,326	213,599	25,340	550,586	ABERDEEN.
23	32	139	275	11,495	—	9,630	14,321	52,994	111,356	ARGYLE.
211	207	254	1,451	19,357	—	18,431	57,582	104,088	259,839	AYR.
—	3	25	1,033	28,131	—	850	56,079	9,224	154,189	BANFF.
38	4	270	2,700	34,244	—	917	55,549	24,865	177,280	BERWICK.
21	4	10	156	2,708	—	1,578	4,709	3,561	18,267	BUTE.
1	2	133	599	14,597	—	848	26,237	18,219	91,459	CAITHNESS.
9	1	115	48	1,810	—	408	2,901	3,056	14,114	CLACKMANNAN.
8	10	46	504	5,193	—	1,915	9,294	13,016	39,800	DUMBARTON.
34	21	474	972	26,974	—	5,039	50,449	72,550	204,589	DUMFRIES.
20	30	498	1,832	22,367	—	1,583	26,907	23,039	114,269	EDINBURGH.
50	2	82	1,114	18,959	1	503	31,233	7,778	96,716	ELGIN AND MORAY.
16	15	134	2,119	45,080	—	1,879	49,398	34,080	220,168	FIFE.
27	27	205	1,987	47,294	—	881	69,779	17,457	228,195	FORFAR.
32	206	179	1,238	24,069	—	782	25,427	12,124	106,908	HADDINGTON.
16	3	24	570	16,923	—	5,060	20,265	39,291	118,461	INVERNESS.
—	24	39	1,303	22,157	—	464	36,816	7,581	111,956	KINCARDINE.
1	3	13	133	4,446	—	358	10,861	6,279	30,869	KINROSS.
18	37	189	369	17,372	—	6,015	34,806	61,877	152,618	KIRKCUDBRIGHT.
21	13	318	2,256	19,862	—	9,080	47,835	69,709	199,133	LANARK.
2	2	24	486	7,816	—	717	11,519	15,538	54,674	LINLITHGOW.
38	—	3	94	3,748	—	137	6,314	3,729	21,172	NAIRN.
3	4	355	618	16,195	—	4,299	18,708	44,479	126,970	ORKNEY AND SHETLAND.
7	—	270	231	6,330	—	618	11,170	8,506	36,907	PEEBLES.
76	20	234	2,802	49,723	—	5,394	86,475	69,834	316,766	PERTH.
19	5	52	975	8,047	—	4,845	13,562	32,493	77,160	RENFREW.
5	—	64	1,514	22,116	1	1,238	27,645	13,050	103,473	ROSS AND CROMARTY.
35	6	350	1,480	28,772	—	893	51,813	31,391	160,352	ROXBURGH.
—	—	172	23	3,387	—	54	7,287	5,549	21,284	SELKIRK.
11	3	65	1,238	10,122	—	4,072	19,132	29,855	95,479	STIRLING.
—	—	3	44	2,624	—	201	4,802	2,669	15,663	SUTHERLAND.
92	186	112	521	18,595	—	3,065	38,941	29,845	127,688	WIGTON.
852	916	5,075	33,998	663,257	2	94,080	1,141,415	893,066	4,158,360	TOTAL for SCOTLAND.
258,797	16,809	165,943	470,000	3,552,530	56,578	964,937	3,694,224	11,148,814	28,704,867	TOTAL for GREAT BRITAIN.*
55	226	69	310	12,208	—	8,357	25,309	9,762	82,902	ISLE OF MAN.†
701	1,043	171	158	5,253	—	2,552	3,205	6,205	20,357	CHANNEL ISLANDS:‡
216	202	75	1,521	2,938	—	372	886	5,762	11,999	JERSEY. GUERNSEY, &c.

* Returns made by Occupiers of and above five acres.

† Do.

do.

two acres.

‡ Do.

do.

one acre.

No. 6.—COMPARATIVE ACREAGE under EACH DESCRIPTION of CROP, and under BARE FALLOW and GRASS, in SCOTLAND and IRELAND, in each of the Years 1857 and 1866.

DESCRIPTION OF CROPS, &c.	IN SCOTLAND.		IN IRELAND.	
	1857.*	1866.	1857.†	1866.
CORN CROPS:—	Acres.	Acres.	Acres.	Acres.
Wheat - - - - -	223,152	110,101	559,646	300,474
Barley or Bere - - - - -	219,994	213,619	217,314	152,777
Oats - - - - -	938,613	1,004,040	1,980,934	1,697,648
Rye - - - - -	5,989	7,055	15,348	7,753
Beans - - - - -	39,186	28,537	10,631	12,175
Peas - - - - -	3,687	3,188	2,955	2,606
TOTAL UNDER CORN CROPS - - -	1,430,621	1,366,540	2,786,828	2,173,433
GREEN CROPS:—				
Potatoes - - - - -	139,819	143,426	1,146,647	1,050,419
Turnips and Swedes - - - - -	476,691	478,990	350,047	317,121
Mangold - - - - -	2,803	852	21,449	20,218
Carrots - - - - -	1,401	916	8,667	3,781
Cabbage, Kohl rabi, and Rape - - -	3,736	5,075	43,471	50,352
Vetches, Lucerne, and any other Crop (except Clover or Grass) - - - - -	21,571	33,998	34,395	40,200
TOTAL UNDER GREEN CROPS - - -	646,021	663,257	1,604,676	1,482,091
FLAX - - - - -	1,534	—	97,721	263,659
HOPS - - - - -	—	2	—	—
BARE FALLOW, OR UNCROPPED ARABLE LAND - {	18,582 (Returned as Bare or Summer Fallow).	94,080	313,817	28,060
CLOVER, AND ARTIFICIAL AND OTHER GRASSES, under Rotation - - - - -	1,459,805‡	1,141,415‡	1,369,892	1,600,495
PERMANENT PASTURE, MEADOW OR GRASS, not broken up in Rotation - - - {	In Scotland (exclusive of Hill Pasture) - { (Not ascertained).	893,066	—	—
	In Ireland (inclusive of Hill Pasture) - {	—	9,316,118	10,002,058
TOTAL OF ACREAGE UNDER ALL KINDS OF CROPS, BARE FALLOW AND GRASS - {	3,556,563 (exclusive of Permanent Pasture.)	4,158,360	15,489,052	15,549,796

* 1857 was the last of the years for which the Returns for Scotland were obtained through the agency of the Highland Society.

† The Returns for Ireland have been obtained annually since the year 1847.

‡ The difference between the Acreage of "Clover and Grass under Rotation" in the two Returns may be partly occasioned by the Returns not having been made upon quite the same system. "Permanent Pasture" not having been ascertained in 1857, more land was probably returned as "Grass under Rotation" in that year than in 1866.

No. 7.—POPULATION, AREA, and ACREAGE UNDER CROPS AND GRASS in the UNITED KINGDOM and in VARIOUS FOREIGN COUNTRIES.

COUNTRIES.	DATE of ACRE-AGE RE-TURNS.	POPULA-TION according to the latest Returns.	TOTAL AREA in English Statute Acres.	TOTAL ACREAGE returned as under CROPS and GRASS (exclusive of Vineyards and Olive Grounds).	ACREAGE (IN ENGLISH STATUTE ACRES) UNDER CORN CROPS.									
					Wheat (including Spelt).	Barley or Bere.	Oats.	Rye.	Beans, and Peas.	Mixed Grain.	Buck-wheat.	Other Kinds of Grain.	TOTAL under CORN CROPS.	
GREAT BRITAIN -	1866	23,128,000	56,964,000	28,704,867	3,385,394	2,237,329	2,759,923	60,077	845,061	—	—	—	9,287,784	
IRELAND -	1866	5,799,000	20,323,000	15,549,796*	300,474	152,777	1,697,648	7,753	14,781	—	—	—	2,173,433	
TOTAL FOR UNITED KINGDOM (including I. of Man and Channel Islands)	1866	29,071,000	77,513,000	—*	3,697,635	2,398,485	4,469,297	67,879	860,370	—	—	—	11,493,666	
SWEDEN -	1866	4,022,000	107,547,000	10,998,000	115,000	615,000	942,000	877,000	124,000	241,000	—	—	2,914,000	
DENMARK PROPER -	1861	1,663,000	9,354,000	5,545,720	140,448	687,179	811,580	473,591	94,885	—	61,431	76,359	2,345,273	
WURTEMBERG -	1865	1,748,000	4,757,000	3,010,833	544,284	237,904	317,982	102,162	18,543	—	52	14,781	1,235,708	
BAVARIA -	1863	4,807,000	18,967,000	11,138,387	1,043,534	838,779	1,120,704	1,460,789	123,223	—	4,456	9,790	4,601,275	
HOLLAND -	1864	3,668,000	8,617,000	5,024,240	194,730	104,315	263,613	476,984	129,080	—	162,323	—	1,331,045	
BELGIUM -	1856	4,782,000	7,211,000	4,521,377	804,758	110,130	541,347	721,492	143,964	102,285	60,517	—	2,484,493	
FRANCE - { Latest Returns. }		37,547,000	132,787,000	97,506,251	17,252,386	2,570,853	8,058,634	5,417,278	1,127,832	1,415,273	1,751,546	1,486,933	39,080,735	
AUSTRIA { Exclusive of Galicia (except Cracow) Bukowina, the Tyrol, and the Military Frontier. }	"	34,070,000	145,310,000	58,407,589	3,662,164	2,755,415	6,573,921	6,978,008	182,927	1,749,691	514,722	3,967,260	26,384,108	
ITALY (including Venetia) -	"	24,681,000	68,747,000	43,524,589	26,980,309							† 357,493	27,337,802	
SWITZERLAND -	1855	2,534,000	9,945,000	4,962,987	1,435,555								1,435,555	
ACREAGE (IN ENGLISH STATUTE ACRES) UNDER GREEN CROPS.									BARE FALLOW or Uncropped Arable Land.		CLOVER, and ARTIFICIAL and other GRASSES under Rotation.		PERMANENT PASTURES, MEADOWS, &c.	
		Potatoes.	Turnips, Carrots, Parsnips, Mangold, and Beetroot.	Other Green Crops, as Rape, Colza, &c.	TOTAL under GREEN CROPS.									
GREAT BRITAIN -	1866	498,843	2,417,744	635,943	3,552,530		964,937		3,694,224		11,148,814			
IRELAND -	1866	1,050,419	341,120	90,552	1,482,091		28,060		1,600,495		10,002,058*			
TOTAL FOR UNITED KINGDOM (including I. of Man and Channel Islands)	1866	1,555,609	2,770,612	728,799	5,055,020		1,004,278		5,324,119		—*			
SWEDEN -	1866	334,000	2,850,000									4,900,000		
DENMARK PROPER -	1861	69,176	5,635	32,445	107,256		405,064		1,760,403		927,525			
WURTEMBERG -	1865	167,948	60,210	229,587	457,745		253,845		194,906		868,629			
BAVARIA -	1863	649,735	162,468	206,422	1,018,625		1,172,133		720,800		3,625,554		(Including Hill Pastures.)	
HOLLAND -	1864	265,987	79,618	184,734	530,339		61,256		66,957		3,034,642			
BELGIUM -	1856	369,850	81,947	257,327	709,124		159,112		396,787		771,870			
FRANCE - { Latest Returns. }		2,048,364	890,195	1,379,823	4,318,382		14,091,392		6,331,820		33,683,922			
AUSTRIA { Exclusive of Galicia (except Cracow) Bukowina, the Tyrol, and the Military Frontier. }	"	1,308,148	46,817	454,512	1,809,477		Not stated.		1,302,434		28,911,570			
ITALY (including Venetia) -	"	Not ascertained.							Not stated.		16,186,787			
SWITZERLAND -	1855	(Included with Acreage under Corn Crops.)							—		3,527,431			

* See Note marked (†) at p. 3.

† Ricefields.

Note.—In addition to the land under the above-mentioned Crops: in Bavaria, 54,655 acres were under Vineyards; in France 5,411,545 acres were under Vineyards, and 2,445,492 acres of cultivated trees; in Italy 1,370,279 acres were under Olive Grounds; in Austria 1,395,371 were under Vineyards; and in Switzerland 68,444 were under Vineyards.

For the UNITED STATES OF AMERICA there are no recent Returns of the Acreage under the several Crops in the whole of the Union.

LONDON:

Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

DEAD MEAT MARKETS, &c.

RETURN to an Address of the Honourable The House of Commons,
dated 28 February 1866;—for,

“COPIES of a LETTER from the Secretary of State to Municipal Authorities
on the subject of DEAD MEAT MARKETS :”

“And, of CIRCULARS issued to Local Authorities relative to ‘The CATTLE
DISEASES PREVENTION ACT, 1866.’ ”

Whitehall }
1 March 1866. }

THOMAS GEORGE BARING.

Mr. *Baring*, M.P., to the Mayor of *Birmingham*.

SIR,

Whitehall, 20 February 1866.

I AM directed by Secretary Sir George Grey to state that a Bill has passed through both Houses of Parliament which prohibits the conveyance of cattle by railway until the 25th day of March next.

Such a provision will of course render necessary a great extension of the dead meat trade, upon which large towns will become mainly if not wholly dependent for their daily supplies; Sir George Grey therefore requests that you will take the earliest opportunity of placing this letter before the proper authorities of the borough of Birmingham, and suggest to them that they should at once take any steps in their power to provide convenient markets, and make such other arrangements as they may consider best calculated to afford facilities for the regular supply of dead meat within their jurisdiction.

The Mayor of Birmingham,
&c. &c. &c.

I am, &c.
(signed) *T. G. Baring*.

Similar letters were addressed to the Lord Mayor, and to the Mayors of Blackburn, Bradford, Bristol, Hull, Leeds, Manchester, Nottingham, Oldham, Preston, Portsmouth, Salford, Sheffield, and Stoke-upon-Trent.

CIRCULAR, No. 1.

Mr. *Baring*, M.P., to the Clerks of the Peace of Counties in *England*
and *Wales*.

SIR,

Whitehall, 22 February 1866.

I AM directed by Secretary Sir George Grey to call your attention to the “Cattle Diseases Prevention Act, 1866,” a copy of which is inclosed.

You will see, on reference to the 6th section of the Act, that where the quarter sessions in any county are not adjourned to some day not later than Tuesday next, they are adjourned by the operation of the Act to Monday next, the 26th instant.

No time, therefore, should be lost in giving notice, when necessary, to the justices.

It will be observed that provision is made in the 8th section for the formation of a committee or committees, which may exercise such powers as may be given to them by the Court of Quarter Sessions, with the exception of the power of making a rate.

The local authorities, as defined by the 3d section of the Act, differ somewhat from those which have been constituted under the Orders of Council published under the authority of the Act of 11 & 12 Vict. c. 107, it having been necessary for the purposes of the rate to be levied under the Cattle Diseases Prevention Act, that boroughs assessed to the county rate of a county should be included within the jurisdiction of the quarter sessions of that county.

The provisions of the Act with respect to the slaughter of diseased animals, their burial, and the cleansing and disinfection of the premises and of all articles by which infection may be spread, will be found in the 12th, 13th, and 14th sections.

A large discretion is left to local authorities with respect to the slaughter of animals not actually diseased, but which have been in the same shed or stable, or in the same herd or flock, or in contact with animals affected with cattle plague. Sir George Grey does not doubt that this discretion will be carefully exercised, and that the slaughter of animals not affected by the disease will be avoided unless there is good reason to apprehend that they will be the means of extending it to others.

For the purpose of assisting local authorities in securing the effectual disinfection of premises, &c., by which infection may be spread, the Lords of the Council have requested the Royal Commission upon the Cattle Plague to frame instructions, copies of which will be forwarded to you as soon as they are received from the Commission.

A further communication will be addressed to you with respect to the information which, under the 25th section of the Act, is to be supplied by local authorities to the Privy Council.

I am to request that you will lay this letter before the Chairman of the Quarter Sessions.

I have, &c.
(signed) T. G. Baring.

CIRCULAR, No. 1.

Mr. Baring, M.P., to the Mayors of all Boroughs (not assessed to the County Rate) in *England and Wales*.

Sir,

Whitehall, 22 February 1866.

I AM directed by Secretary Sir George Grey to call your attention to the "Cattle Diseases Prevention Act, 1866," a copy of which is inclosed.

You will observe that the local authority in boroughs not assessed to the county rate is defined in the schedule to be "the mayor, aldermen, and burgesses, acting by the Council;" and that provision is made in the 8th section for the formation of a committee or committees, which may exercise such powers as may be given to them by the local authority, with the exception of the power of making a rate.

The provisions of the Act with respect to the slaughter of diseased animals, their burial, and the cleansing and disinfection of the premises, and of all articles by which infection may be spread, will be found in the 12th, 13th, and 14th sections.

A large discretion is left to local authorities with respect to the slaughter of animals not actually diseased, but which have been in the same shed or stable, or in the same herd or flock, or in contact with animals affected with cattle plague. Sir George Grey does not doubt that this discretion will be carefully exercised, and that the slaughter of animals not affected by the disease will be avoided unless there is good reason to apprehend that they will be the means of extending it to others.

For the purpose of assisting local authorities in securing the effectual disinfection

infection of premises, &c., by which infection may be spread, the Lords of the Council have requested the Royal Commission upon the Cattle Plague to frame instructions, copies of which will be forwarded to you as soon as they are received from the Commission.

A further communication will be addressed to you with respect to the information which, under the 25th section of the Act, is to be supplied by local authorities to the Privy Council.

I have, &c.
(signed) T. G. Baring.

CIRCULAR, No. 2.

Mr. Baring, M.P., to the Chairmen of Quarter Sessions of Counties in *England* and *Wales*.

Sir,

Whitehall, 22 February, 1866.

WITH reference to the circular letters of the 9th September and 2d December 1865, relating to the payment of Inspectors appointed under the authority of the Orders of the Privy Council on the subject of the Cattle Plague, I am directed by Secretary Sir George Grey to inform you that, by the "Cattle Diseases Prevention Act, 1866," the local authorities, as defined in that Act, are required to appoint Cattle Inspectors, and, pending such appointment, Inspectors appointed before the passing of the Act under the authority of any Order of Council, and being such at the passing of the Act, are constituted Cattle Inspectors for the districts for which they were appointed; power being given to the local authorities, as defined by the Act, to revoke such appointments.

By the 18th section of the Act, provision is made for defraying all expenses incurred by local authorities in pursuance thereof. It therefore becomes unnecessary that any payments should be made by the Treasury on account of the expenses of Cattle Inspectors; and I am to acquaint you that the Lords Commissioners of the Treasury will accordingly make no further payments on this account for any services performed by Cattle Inspectors after the 24th instant.

I am to request that you will be so good as to make this known to the Inspectors within your county.

I have, &c.
(signed) T. G. Baring.

A similar letter was addressed to the Mayors of all Municipal Boroughs in England and Wales.

CIRCULAR, No. 3.

Mr. Baring, M.P., to the Clerks of the Peace of Counties, and the Mayors of Boroughs (not assessed to the County Rate) in *England* and *Wales*.

Sir,

Whitehall, 23 February, 1866.

WITH reference to the Circular No. 1, I am directed by Secretary Sir George Grey to transmit to you herewith copies of the instructions as to the effectual disinfection of premises, &c., which the Royal Commission upon the Cattle Plague have recommended for general adoption.

I have, &c.
(signed) T. G. Baring.

1.
Enclosure.

(Enclosure.)

CATTLE PLAGUE.

RECOMMENDATIONS FOR DISINFECTION.

RECOMMENDATIONS on this subject may conveniently be ranged under the following heads:—

1. The cleansing of sheds, infected or otherwise; of markets; slaughter-houses; lairs, &c.
2. The cleansing of waggons, trucks, &c.
3. The disposal of manure or litter.
4. The disposal of carcases of infected animals.
5. The disposal of blood, offal, and hides of apparently healthy cattle which have been killed after being in contact with infected cattle.
6. Precautions to be taken by butchers, inspectors, and others, who visit farms for the purpose of seeing or killing diseased beasts.
7. Further disinfecting measures which may be useful in infected or endangered farms.

1. *The cleansing of Sheds, infected or otherwise; of Markets; Slaughter-houses; Lairs, &c.*

Wash the woodwork of the sheds everywhere with boiling water, containing in each gallon a wineglassful of carbolic acid.*

Then limewash the walls and roof of the shed with good freshly-burnt lime, adding to each pailful of whitewash one pint of carbolic acid.

Cleanse the floors thoroughly with hot water, and then sprinkle freely with undiluted carbolic acid.

Lastly, close all the doors and openings, and burn sulphur in the shed, taking care that neither men nor cattle remain in the shed whilst the burning is going on. Allow the shed to remain closed for at least two hours; then open doors and windows. About one pound of sulphur is sufficient for a 10 or 12 stall shed. The sulphur should be burnt in the centre of the shed, so as to get the fumes diffused everywhere. It may be placed on a shovel of burning coals.

This process should not only be used in sheds where infected cattle have been kept, but also where there is any reason to apprehend the presence of infectious matter on the premises. When disease is in the neighbourhood, it may be usefully employed once a week.

In cleansing sheds from which the cattle cannot be removed, sulphur must not be used. In such a case, follow the above instructions, omitting only the fumigation with sulphur.

All markets, slaughter-houses, lairs, and places where cattle have been customarily collected, must be carefully and thoroughly disinfected in the above manner before they are used again, the manure, blood, and offal being treated as directed in Sections 3 and 5.

2. *The cleansing of Waggons, Trucks, &c.*

Well scrape the boards of the truck or waggon, and burn the scrapings. Then wash everywhere with boiling water containing a pound of common washing soda to a pailful. Then wash again with chloride of lime or carbolic solution, as in Section 1.

3. *Disposal of Manure or Litter.*

The most effectual way of disposing of manure is to burn or bury it; but if neither plan can be adopted, it may be ploughed in. Before burying or ploughing it in, water it well, every day for a few weeks, with the carbolic solution by means of a watering-pot or hose. When the disinfectant has well penetrated, remove the heap to some neighbouring arable land, and immediately plough it deeply in, care being taken that the whole of it is buried.

If there is no arable land available, place the manure, after the above treatment with carbolic acid, in a heap in a field. After a final watering with carbolic acid, cover it with at least one foot of earth. If the heap has to be packed over, previous to being applied to the land, water it once more with carbolic acid, and cover it again with earth.

Carefully

* Wherever carbolic acid is mentioned it must be understood that either this or cresylic acid may be used indifferently. These two agents are derived from coal tar, and have the greatest similarity to each other. Of the two, carbolic acid is better known, and is in general more easily obtained; but cresylic acid appears to possess slightly more antiseptic properties, and is at present cheaper. The commoner kinds of commercial "carbolic acid" consist almost entirely of cresylic acid.

If carbolic or cresylic acid cannot be obtained, chloride of lime may be used, in the proportion of one pound to a pailful of water.

Where chloride of lime is used, neither carbolic acid nor fumigation with sulphur can be employed with advantage; but chloride of lime, although very valuable where carbolic acid and sulphur cannot be used, decidedly inferior to the combination of carbolic acid and sulphurous fumigation.

Carefully cleanse and disinfect, by sponging with the carbolic solution, all carts and tools used in moving the manure, and the boots of the men, as well as the feet and legs of the horses. After the manure has been removed from the premises, thoroughly disinfect the yards by the method given in Section 1.

Add carbolic acid to the liquid manure in tanks, in the proportion of one pint daily to every hundred gallons.

4. *Disposal of Carcases of infected Animals.*

Bury the carcase six feet deep; cover it well with good quicklime, mixed with carbolic acid in the proportion of half a gallon to each hundredweight.*

5. *The disposal of blood, offal, and hides of apparently healthy Cattle which have been killed after being in contact with infected Cattle.*

Carefully collect all blood and offal; mix with a little carbolic acid, and then bury.

Disinfect hides and horns either by washing with the solution of carbolic acid, or by soaking in a solution of chloride of lime.

Dealers in hides consider it advisable to remove the moisture by covering them for 12 hours with common salt before they are soaked in the above solutions.

6. *Precautions to be taken by Butchers, Inspectors, and others, who visit Farms for the purpose of seeing or killing diseased Beasts.*

The greatest care as to cleanliness is necessary in the case of butchers and others who go to farms to kill or see infected animals. They should never go near healthy beasts in their infected clothes. They should wash carefully and dip their boots in the carbolic solution, and should thoroughly brush their clothes, sprinkle or sponge them with the same solution, and expose them to the air. In addition to these precautions, Inspectors will follow the directions already issued to them.

All persons who have been in contact with, or near to, diseased animals must also use similar precautions.

All cloths and baskets used for meat should be steamed, or plunged into boiling water, after being used.

7. *Further disinfecting measures which may be used in infected or endangered Farms.*

Wash the cattle all over with a mixture of one pound of soft soap, a wineglassful of carbolic acid, and a gallon of warm water.

This should not only be done when cattle have been near infected stock, but also when disease is in the neighbourhood. In the latter case it may advantageously be done twice a week.

Take a paint-brush, with bristles about three inches long, and, having dipped it into the undiluted carbolic acid, well sprinkle the liquid over the floors of the cattle sheds, the lower parts of the walls, and the droppings of the animals, every day.

Be very particular to have the farm buildings always smelling of carbolic acid, especially those sheds containing sick beasts.

No care need be taken to prevent the cattle licking the carbolic acid, as it is likely to do good rather than harm.

All clothing, baskets, cloths, tools, and utensils of any description, may readily be disinfected by exposing them to the action of burning sulphur in a close shed whilst undergoing fumigation as directed in Section 1.

It must especially be borne in mind that disinfectants are of little use where cleanliness is not observed. The former must never be considered a substitute for the latter.

* Owing to its antiseptic properties, the addition of carbolic acid to the lime is strongly urged in all cases where it is suspected that putrefaction has commenced.

CIRCULAR, No. 4.

Mr. *Baring*, M.P., to the Clerks of the Peace of Counties, and the Mayors of Boroughs (not assessed to the County Rate) in *England* and *Wales*.

Whitehall, 24 February 1866.

I AM directed by Secretary Sir George Grey to transmit to you copy of an Order of the Lords of Her Majesty's Privy Council passed on the 23d instant, by which, pending further legislation upon the subject of the Cattle Plague, the Orders of Council which expire on the 1st of March next, and the notices published and orders made by local authorities under the powers given to them by the Orders of Council, are continued with certain reservations.

I have, &c.
(signed) *T. G. Baring.*

(Enclosure.)

At the Council Chamber, Whitehall, the 23rd day of February 1866.

By the Lords of Her Majesty's Most Honourable Privy Council.

PRESENT :

Lord President.
Lord Privy Seal.
Duke of Somerset.
Lord Stanley of Alderley.

Sir George Grey, Bart.
Mr. Milner Gibson.
Mr. Göschen.

WHEREAS by an Act passed in the Session of the 11th and 12th years of Her present Majesty's reign, c. 107, intituled "An Act to prevent until the 1st day of September, 1850, and to the end of the then Session of Parliament, the spreading of Contagious or Infectious Disorders amongst Sheep, Cattle, and other Animals," which Act has since been from time to time continued by divers subsequent Acts, and lastly by an Act passed in the Session of the 28th and 29th years of the reign of Her present Majesty, c. 119, it is (amongst other things) enacted that it shall be lawful for the Lords and others of Her Majesty's Privy Council, or any two or more of them, from time to time, to make such Orders and Regulations as to them may seem necessary for the purpose of prohibiting or regulating the removal, to or from such parts or places as they may designate in such Order or Orders, of sheep, cattle, horses, swine, or other animals, or of meat, skins, hides, horns, hoofs, or other parts of any animals, or of hay, straw, fodder, or other articles likely to propagate infection, and to make any other Orders or Regulations for the purpose of giving effect to the provisions of the said Act, and again to revoke, alter, or vary any such Orders or Regulations; and that all provisions for any of the purposes aforesaid in any such Order or Orders contained shall have the like force and effect as if the same had been inserted in the said Act; and that all persons offending against the same shall for each and every offence forfeit and pay any sum not exceeding 20*l.*, or such smaller sum as the said Lords or others of Her Majesty's Privy Council may in any case by such Order direct:

And whereas a contagious or infectious disorder now prevails among cattle within that part of the United Kingdom called Great Britain, which disorder is generally designated as the "Cattle Plague:"

And whereas with a view to check the spreading of the said disorder, an Order dated the 23rd of November 1865 has been made, under the authority of the said Act, by the Lords of Her Majesty's Privy Council, consolidating and amending certain Orders previously made for that purpose; and the same has since been altered and amended by subsequent Orders, bearing date the 16th day of December 1865, the 20th day of January 1866, and the 6th day of February 1866, which Orders cease on the 1st of March next:

And whereas it is expedient to continue the said Orders, so far as the same are consistent with an Act passed in this present Session of Parliament, intituled "The Cattle Diseases Prevention Act, 1866," by which provisions have been made for the slaughtering of cattle affected with the cattle plague, and for other purposes:

Now, therefore, the Lords of Her Majesty's Privy Council do hereby, in exercise of the powers given under the said Act so continued as aforesaid, order as follows:

1. The

1.
Enclosure.

I. The Orders of the Lords of the Council, dated the 23rd of November 1865, the 16th of December 1865, the 20th of January 1866, and the 6th of February 1866, are hereby continued; and where any local authority, under any powers given by any of the said Orders of the Lords of the Council, has published notices, or made orders within its district, all such notices or orders which may be in force when this Order comes into operation, are hereby continued until the same shall be altered or revoked by any further Order or by any local authority, subject nevertheless to the provisions contained in "The Cattle Diseases Prevention Act, 1866," or in any Act which may be hereafter passed.

II. The powers given by the said Orders, and by this present Order, to the local authority, shall be exercised, from and after the time when this Order comes into operation, by the local authority constituted under and for the purposes of "The Cattle Diseases Prevention Act, 1866," and not otherwise; save that, in any place in which there shall not be any local authority duly constituted under and for the purposes of the said last-mentioned Act, until after the time when this Order comes into operation, the local authority, for the purpose of exercising the powers aforesaid, shall in the meantime, and until the constitution of a local authority under the said Act, continue to be such as is defined by the said Orders of the 16th day of December 1865, and the 6th day of February 1866, respectively.

III. So much of the said Orders of the 16th day of December 1865, and the 6th day of February 1866, as is inconsistent with this present Order, is hereby revoked.

IV. This Order shall come into operation immediately on the publication thereof in the "London Gazette," and shall continue in force until revoked by any further Order.

(signed) *Arthur Helps.*

DEAD MEAT MARKETS, &c.

COPIES of a Letter from the Secretary of State to Municipal Authorities on the Subject of DEAD MEAT MARKETS; and of CIRCULARS issued to Local Authorities relative to the "CATTLE DISEASES PREVENTION ACT, 1866."

(*Mr. Baring.*)

*Ordered, by The House of Commons, to be Printed,
5 March 1866.*

ELLEN HAMPSON.

RETURN to an Address of the Honourable The House of Commons,
dated 6 March 1866;—for,

“COPY of REPORT of Mr. *Higson*, Inspector of Collieries, on the Death of
Ellen Hampson, Killed at the Moss House Colliery, *Lancashire*.”

Whitehall, }
8 March 1866. }

H. WADDINGTON.

Sir,

Manchester, 28 February 1866.

I HAVE the honour to acknowledge the receipt of a letter from Mr. Baring, dated the 26th instant, in which my attention is directed to an enclosed printed Report of an inquest held on the body of a girl 12 years old, who was killed at the Moss House Colliery, Rainford, and instructing me to transmit to you a Report on the case, and to state whether it is usual to employ girls of such a tender age in the collieries in my district.

The printed Report, which I return herewith, is a tolerably correct epitome of the proceedings. The deceased girl, Ellen Hampson, who was a little over 12 years of age, lived with her parents near the Moss House Colliery, in Rainford; she was the oldest of seven children, and expressed her anxiety to earn her own livelihood; the day before the accident, which caused her death, she applied to the manager of the colliery, John Rigby, for employment at the coal screens on the surface, which another person was about giving up; she was then engaged by Mr. Rigby, and promised to be at the colliery at six o'clock the following morning. As she did not make her appearance at the time mentioned, Rigby went into the mine to look after the business there; and in about an hour afterwards she came to the colliery and began at once to assist at the work, without waiting to be instructed in her duties by anyone, and in less than an hour afterwards she was carried home very much hurt, and in a few days she died of the injuries she had received.

The principal labour would have been to pick dirt and shale out of the coal, which is not attended with much risk, and she might have been called upon from time to time to do other things. On this occasion she took upon herself to move an empty railway truck from the place where it was kept by the break in a state of rest, some distance away to the coal screen, to be there filled with coal. She appears to have relieved the break from the truck or wagon, where it was held upon a descending railway, when it suddenly began to move; the poor little thing not knowing what to do, made an effort to stop it, and in doing so she was accidentally crushed between the buffers of the moving wagon and one that was upon the same line in a state of rest; she died of the injuries thereby received a few days afterwards.

At the collieries in the district under my inspection a great number of females are employed above ground, to separate dirt and shale from the coal, to load the railway trucks, and to move them to and from the screens. It is, however, an exception for a girl of such tender age to be so employed; I have not met with a parallel case. They are generally a few years older before they

begin such work, and for some time it is made easy, and they are, as a rule, properly overlooked.

No females are employed below ground, neither are they allowed to land the coal at the pit mouth.

I attended the inquest on the body of the deceased, and took the opportunity of expressing my opinion on the transaction in very plain language, which was well supported by the Coroner, who is an able and painstaking gentleman, but many of the jurymen would not say that the manager had acted unwisely, to say the least of it, in employing one so young.

The labour of females above ground is not altogether excessive; they have, however, to do some things for which they are not well qualified.

I have, &c.
(signed) *Peter Higson.*

The Right Honourable
Sir George Grey, Bart., G. C. B.,
&c. &c.

ELLEN HAMPSON.

COPY of REPORT of Mr. *Higson*, Inspector of Collieries, on the Death of *Ellen Hampson*, killed at the Moss House Colliery, Lancashire.

(*Mr. Abneyd*).

Ordered, by The House of Commons, to be Printed,
9 March 1866.

HIGHWAYS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Receipts and Expenditure

ON ACCOUNT OF THE

Highways of the several Parishes, &c.

IN

ENGLAND AND NORTH WALES,

SO FAR AS THE SAME ARE INCLUDED IN THE

DISTRICTS

FORMED UNDER THE ACTS 25 & 26 VICTORIA, CAP. 61.,
AND 27 & 28 VICTORIA, CAP. 101.

FOR THE PERIOD FROM THE 25TH MARCH TO THE 31ST DECEMBER 1864.

Pursuant to the 28th Section of the 25 & 26 Victoria, Cap. 61.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

[Price 2½d.]

1866.

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CHESTER - - - - -	12 Districts 6, 7.
CORNWALL - - - - -	18 Districts 6, 7.
CUMBERLAND - - - - -	1 District 6, 7.
DEVON - - - - -	24 Districts 8, 9.
DORSET - - - - -	9 Districts 8, 9.
DURHAM - - - - -	10 Districts 8, 9.
ESSEX - - - - -	2 Districts 8, 9.
GLOUCESTER - - - - -	17 Districts 10, 11.
HANTS - - - - -	23 Districts 10, 11.
HEREFORD - - - - -	9 Districts 10, 11.
HUNTINGDON - - - - -	5 Districts 12, 13.
KENT - - - - -	17 Districts 12, 13.
LANCASTER (part of) - - - - -	6 Districts 12, 13.
LEICESTER - - - - -	9 Districts 12, 13.
MIDDLESEX (part of) - - - - -	1 District 12, 13.
NORFOLK (part of) - - - - -	1 District 12, 13.
NORTHAMPTON - - - - -	10 Districts 14, 15.
NORTHUMBERLAND - - - - -	4 Districts 14, 15.
NOTTINGHAM - - - - -	8 Districts 14, 15.
OXFORD - - - - -	8 Districts 14, 15.
SALOP - - - - -	12 Districts 14, 15.
SOMERSET - - - - -	19 Districts 16, 17.
STAFFORD - - - - -	1 District 16, 17.
SUFFOLK (part of) - - - - -	5 Districts 16, 17.
SURREY - - - - -	11 Districts 16, 17.
SUSSEX - - - - -	1 District 16, 17.
WARWICK - - - - -	3 Districts 16, 17.
WILTS - - - - -	13 Districts 18, 19.
WORCESTER - - - - -	8 Districts 18, 19.
YORK - - - - -	1 District 18, 19.
NORTH WALES—DENBIGH (part of) - - - - -	5 Districts 18, 19.

ABSTRACT of the GENERAL STATEMENTS of the RECEIPTS and EXPENDITURE on account of the several PARISHES, & 25th & 26th VICTORIA, Cap. 61., and the 27th and 28th VICTORIA, Cap. 101. for the period from t

NAMES OF COUNTIES.	Districts.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.				
				In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Money Borrowed.	Other Receipts.	TOTAL RECEIPTS.
ENGLAND :—			M. F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.
BEDFORDSHIRE -	5	140	758 7	1,219 10 0	1,393 15 4	10,990 15 9	- - -	- - -	215 1 3	11,205 17 0
BERKSHIRE -	5	88	384 0	644 10 7	991 10 7	8,568 7 0	35 17 4	- - -	138 2 10	8,742 7 5
BUCKINGHAMSHIRE -	—	—	—	—	—	—	—	—	—	—
CAMBRIDGESHIRE -	—	—	—	—	—	—	—	—	—	—
CHESHIRE -	12	411	2,018 1	4,039 19 0	3,517 5 5	32,694 18 6	- - -	- - -	187 18 2	32,882 16 8
CORNWALL -	18	199	3,628 0	929 9 2	452 18 6	20,738 6 0	- - -	- - -	38 11 6	20,776 17 6
CUMBERLAND -	1	2	40 0	101 7 11	- - -	55 17 11	- - -	- - -	- - -	55 17 11
DERBYSHIRE -	—	—	—	—	—	—	—	—	—	—
DEVONSHIRE -	24	412	5,873 5	2,674 6 3	308 11 1	23,697 4 9	- - -	- - -	43 10 3	23,740 15 0
DORSETSHIRE -	9	299	2,006 6	1,305 1 3	1,950 15 0	14,705 5 8	790 4 4	- - -	516 18 8	16,012 8 3
DURHAM -	10	268	1,189 0	2,626 5 10	1,104 11 3	18,787 13 9	6 15 0	- - -	127 10 3	18,921 19 0
ESSEX -	2	49	320 5	603 2 4	25 7 10	1,978 15 0	2 15 0	- - -	63 10 9	2,045 0 9
GLOUCESTERSHIRE -	17	294	1,821 4	1,625 19 3	2,972 7 6	24,055 9 8	35 13 0	- - -	86 11 7	24,177 14 3
HAMPSHIRE -	23	316	2,942 6	2,305 10 6	1,648 5 1	16,690 14 5	9 11 0	- - -	141 16 9	16,842 2 2
HEREFORDSHIRE -	9	241	1,305 5	1,185 17 4	2,463 5 10	16,332 6 2	296 1 0	- - -	4 14 0	16,633 1 2
HERTFORDSHIRE -	—	—	—	—	—	—	—	—	—	—
HUNTINGDONSHIRE -	5	99	383 6	518 15 3	93 19 4	6,022 14 9	- - -	- - -	67 0 0	6,089 14 9
KENT -	17	375	3,662 4	5,415 12 10	4,438 12 11	39,542 3 10	- - -	500	321 8 0	40,363 11 10
LANCASHIRE -	6	68	677 2	1,346 2 5	344 2 3	11,937 16 8	42 1 0	- - -	271 6 10	12,251 4 6
LEICESTERSHIRE -	9	340	1,703 2	1,870 3 11	2,167 0 2	20,645 5 8	- - -	- - -	270 4 9	20,915 10 3
LINCOLNSHIRE -	—	—	—	—	—	—	—	—	—	—
MIDDLESEX -	1	8	100 7	285 7 0	193 12 10	2,676 6 8	- - -	- - -	148 7 0	2,824 13
MONMOUTHSHIRE -	—	—	—	—	—	—	—	—	—	—
NORFOLK -	1	37	278 5	182 11 8	215 12 8	1,060 5 0	- - -	- - -	5 13 6	1,065 18 6
NORTHAMPTONSHIRE -	10	322	1,397 4	2,881 14 10	2,148 1 5	28,278 4 10	- - -	- - -	165 16 11	28,444 1 9
NORTHUMBERLAND -	4	624	2,682 7	4,104 10 11	1,883 14 5	15,831 5 10	- - -	- - -	16 11 10	15,847 17 8
NOTTINGHAMSHIRE -	8	286	1,310 4	1,539 11 3	381 3 7	12,433 5 4	51 8 2	- - -	20 6 8	12,505 0 2
OXFORDSHIRE -	8	254	1,198 3	1,492 16 2	88 0 11	12,479 14 11	205 3 6	- - -	54 12 6	12,739 10 11
RETLANDSHIRE -	—	—	—	—	—	—	—	—	—	—
SHROPSHIRE -	12	222	2,273 1	1,965 12 7	1,138 9 7	15,162 14 2	1 10 0	- - -	72 13 1	15,236 17 3
SOMERSETSHIRE -	19	491	3,861 0	4,928 3 4	3,271 10 9	34,954 11 7	326 15 8	- - -	271 6 6	35,552 13 9
STAFFORDSHIRE -	1	17	70 1	68 0 6	- - -	236 19 10	- - -	- - -	- - -	236 19 10
SUFFOLK -	5	208	1,289 1	537 19 8	2,532 8 11	9,458 14 11	- - -	- - -	288 6 2	9,747 1 1
SURREY -	11	122	1,378 7	1,528 1 5	113 1 1	13,024 5 5	- - -	- - -	78 4 0	13,102 9 5
SUSSEX -	1	32	211 2	623 10 6	44 3 1	2,109 0 0	- - -	- - -	- - -	2,109 0 0
WARWICKSHIRE -	3	55	359 4	280 4 11	47 7 11	2,648 15 0	- - -	- - -	16 10 0	2,665 5 0
WESTMORLAND -	—	—	—	—	—	—	—	—	—	—
WILTSHIRE -	13	332	2,343 3	2,334 12 8	244 19 11	19,891 15 5	397 14 8	- - -	156 15 10	20,446 5 11
WORCESTERSHIRE -	8	170	967 7	863 17 6	123 17 3	9,646 4 1	- - -	- - -	3 12 1	9,649 16 2
YORKSHIRE -	1	54	291 7	674 16 1	104 14 9	4,281 10 0	- - -	- - -	23 3 5	4,304 13 5
NORTH WALES :										
ANGLESEY -	—	—	—	—	—	—	—	—	—	—
CARNARVONSHIRE -	—	—	—	—	—	—	—	—	—	—
DENBIGHSHIRE -	5	73	1,070 1	797 12 9	330 11 0	5,148 9 11	- - -	- - -	12 8 4	5,160 18 3
FLINTSHIRE -	—	—	—	—	—	—	—	—	—	—
MERIONETHSHIRE -	—	—	—	—	—	—	—	—	—	—
MONTGOMERYSHIRE -	—	—	—	—	—	—	—	—	—	—
TOTAL -	283	6,908	49,800 5	53,500 17 7	36,733 18 2	456,765 17 10	2,201 9 8	500	3,828 13 5	463,296 0 11

in ENGLAND and NORTH WALES, so far as the same are included in the DISTRICTS formed under the Acts
25th March to the 31st December 1864, pursuant to the 28th Section of the 25th & 26th VICTORIA, Cap. 61.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2,530 6 6	1,732 10 3	3,592 13 10	725 2 7	1,086 3 9	46 10 0	346 8 3	10,059 15 2	1,808 6 10	836 10 4
1,884 1 4	2,313 17 8	2,178 1 3	246 3 9	546 17 7	408 12 2	11 15 1	7,589 8 10	1,215 13 1	409 14 9
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
10,189 11 1	5,757 15 3	8,744 17 11	1,261 0 2	2,388 18 2	93 12 9	143 8 5	28,579 3 9	7,318 0 8	2,491 14 2
12,297 6 8	3,747 8 1	3,387 18 11	331 9 8	2,151 3 1	75 0 0	125 3 7	22,115 10 0	1,595 18 7	2,458 0 5
50 9 0	8 7 2	50 15 4	0 6 6	35 7 10	—	—	145 5 10	31 3 7	19 3 7
—	—	—	—	—	—	—	—	—	—
12,211 9 11	2,857 1 5	4,050 3 4	821 15 3	2,996 11 0	337 7 0	1,183 12 7	24,458 0 6	4,543 7 0	2,894 17 4
5,378 11 9	3,755 14 2	2,991 4 7	481 12 9	1,457 8 4	453 15 10	181 16 2	14,700 3 7	2,679 16 7	2,013 5 8
9,034 14 11	4,006 11 7	4,451 8 5	364 6 7	1,712 7 10	233 4 3	245 4 0	20,047 17 7	2,416 4 10	2,020 8 10
455 12 3	159 14 7	907 12 6	181 9 0	281 1 5	—	46 0 4	2,031 10 1	887 6 9	296 1 7
9,049 10 2	5,315 5 10	5,020 11 0	867 16 9	2,300 6 8	855 10 6	205 15 6	23,614 16 5	2,921 3 11	3,704 14 4
5,034 1 3	2,525 15 0	1,926 14 8	1,442 6 9	2,237 0 2	131 7 9	274 4 2	13,571 9 9	5,124 5 9	1,196 7 11
6,191 5 11	3,897 10 3	2,840 6 3	304 10 10	1,292 10 10	435 15 6	113 19 7	15,075 19 2	1,789 1 6	1,509 8 0
—	—	—	—	—	—	—	—	—	—
1,657 17 3	1,372 5 1	2,324 15 1	274 5 2	577 12 0	129 19 0	37 11 3	6,374 4 10	856 10 1	716 4 3
12,385 14 11	7,558 19 1	11,135 10 9	1,316 16 7	3,685 13 8	592 10 2	464 18 0	37,140 3 2	7,147 11 5	2,947 2 10
4,689 7 6	2,282 12 9	3,778 15 11	581 15 6	848 5 8	—	248 12 5	12,429 9 9	1,960 11 1	1,136 16 2
6,691 1 1	4,260 6 5	7,224 6 5	2,176 7 7	1,827 3 10	—	160 16 3	22,340 1 7	1,378 3 5	3,099 11 0
—	—	—	—	—	—	—	—	—	—
629 17 11	561 14 7	1,000 18 8	161 13 10	227 12 9	—	112 11 0	2,694 8 9	424 13 11	202 14 10
—	—	—	—	—	—	—	—	—	—
424 16 11	184 0 2	312 19 11	43 16 5	225 18 0	—	37 3 1	1,228 14 6	123 6 7	319 3 7
9,100 4 4	5,595 5 9	10,323 12 9	1,682 11 7	1,965 11 8	839 5 8	137 1 9	29,643 13 6	2,384 7 1	2,850 5 5
9,986 8 6	2,620 6 0	2,159 19 7	499 9 10	1,172 19 9	514 11 1	28 9 8	16,982 4 5	3,541 14 1	2,455 4 4
5,179 2 8	2,023 17 11	2,822 15 7	370 15 9	1,241 2 0	304 15 0	180 10 8	12,122 19 7	2,910 7 1	1,369 18 10
5,831 1 8	2,404 13 3	2,334 15 10	520 14 2	1,362 5 4	163 12 6	168 2 6	12,785 5 3	2,805 0 9	1,445 19 10
—	—	—	—	—	—	—	—	—	—
7,313 17 5	2,837 18 5	1,968 2 1	497 18 3	1,757 9 10	426 7 0	249 14 5	15,051 7 5	2,157 17 2	1,145 4 4
12,467 14 11	4,654 17 4	12,176 10 5	1,561 5 2	3,276 7 11	746 10 9	496 0 0	35,379 6 6	5,385 10 10	3,555 11 0
85 10 5	12 4 3	101 12 5	—	82 11 9	—	—	281 18 10	117 14 3	94 12 9
1,210 0 1	380 8 1	3,046 12 4	502 0 9	1,191 10 4	—	309 12 2	6,640 3 9	1,782 13 2	670 5 1
4,431 16 4	2,751 9 2	3,735 19 9	451 12 4	1,797 9 9	282 17 4	671 14 6	14,122 19 2	2,209 17 0	1,815 6 5
786 5 10	651 8 1	516 2 10	106 11 8	264 1 9	13 10 0	64 10 9	2,402 10 11	499 12 3	213 15 9
962 2 9	302 9 5	429 1 4	121 16 10	314 5 1	63 7 8	28 5 8	2,221 8 9	812 7 6	135 14 3
—	—	—	—	—	—	—	—	—	—
6,326 13 9	4,945 11 9	6,398 3 4	595 19 8	2,473 15 8	304 3 11	133 6 9	21,177 14 10	4,015 13 9	2,657 9 11
3,965 14 2	2,296 1 11	1,879 1 4	285 5 6	1,014 19 3	121 4 2	118 2 0	9,680 8 4	1,919 10 7	1,210 2 6
2,073 5 0	1,315 18 3	1,211 8 3	138 17 1	252 6 0	90 2 3	19 17 2	5,101 14 0	273 8 7	500 7 10
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
2,883 2 9	930 2 9	532 12 8	123 17 11	654 8 6	205 0 0	131 17 1	5,461 1 8	504 7 1	337 8 9
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
173,388 16 11	86,020 1 8	115,556 5 3	19,041 12 2	44,699 7 2	7,868 12 3	6,676 4 9	453,251 0 2	75,541 6 9	48,729 6 7

THOMAS GEORGE BARING.

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.			
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF BEDFORD :—								
Bedford - - - -	23	134 4	66 17 5	147 15 6	1,195 0 0	- - -	107 1 9	1,302 1 9
Biggleswade - - -	34	122 3	411 4 2	167 11 0	1,781 10 0	- - -	26 17 6	1,808 7 6
Bletsoe - - - -	26	108 2	193 6 7	195 2 7	1,879 4 2	- - -	- - -	1,879 4 2
Luton - - - -	22	187 6	116 6 9	752 7 4	3,441 1 7	- - -	54 7 8	3,495 9 3
Woburn - - - -	35	206 0	431 15 1	130 18 11	2,694 0 0	- - -	26 14 4	2,720 14 4
	140	758 7	1,219 10 0	1,393 15 4	10,990 15 9	- - -	215 1 3	11,205 17 0
COUNTY OF BERKS :—								
Abingdon - - - -	31	83 0	33 7 5	425 10 0	1,931 10 0	- - -	55 7 9	1,986 17 9
Easthampstead - -	4	72 0	23 11 6	3 19 11	437 0 0	- - -	8 1 1	445 1 1
Faringdon - - - -	25	99 3	383 10 3	122 19 9	3,102 17 0	35 17 4	43 10 2	3,182 4 6
Ilisle - - - -	10	68 0	36 6 4	186 13 4	663 0 0	- - -	24 15 0	687 15 0
Wantage - - - -	18	61 5	167 15 1	252 7 7	2,434 0 0	- - -	6 8 10	2,440 8 10
	88	384 0	644 10 7	991 10 7	8,568 7 0	35 17 4	138 2 10	8,742 7 2
COUNTY OF CHESTER :—								
Audlem - - - -	17	130 6	344 11 4	32 4 2	1,037 5 0	- - -	- - -	1,037 5 0
Broxton, East - - -	44	130 2	215 13 2	169 5 8	1,469 11 0	- - -	9 12 9	1,479 3 9
Broxton, West - - -	33	79 3	83 18 1	192 11 5	1,671 0 0	- - -	6 10 0	1,677 10 0
Bucklow, East - - -	35	258 5	1,004 9 7	141 2 6	5,388 10 0	- - -	4 10 6	5,393 0 6
Daresbury - - - -	33	140 3	564 8 10	444 16 10	3,444 0 0	- - -	1 19 0	3,445 19 0
Eddisbury, East - -	21	103 2	196 11 8	311 10 7	2,124 0 0	- - -	- - -	2,124 0 0
Eddisbury, West - -	34	157 4	82 2 8	301 10 1	2,872 0 0	- - -	- - -	2,872 0 0
Nantwich - - - -	10	129 4	66 0 7	47 9 11	1,120 15 0	- - -	2 8 3	1,123 3 3
Northwich - - - -	60	259 3	324 4 3	499 0 1	3,424 15 0	- - -	13 10 10	3,438 5 10
Prestbury - - - -	42	300 1	302 14 10	452 13 11	3,596 1 6	- - -	132 18 4	3,728 19 10
Stockport and Hyde -	22	139 0	531 17 6	61 12 0	2,658 13 6	- - -	14 6 8	2,673 0 2
Wirral - - - -	60	190 0	323 6 6	863 8 3	3,888 7 6	- - -	2 1 10	3,890 9 4
	411	2,018 1	4,039 19 0	3,517 5 5	32,694 18 6	- - -	187 18 2	32,882 16 8
COUNTY OF CORNWALL :—								
Callington - - - -	11	307 0	55 6 0	15 19 6	2,690 10 0	- - -	5 11 0	2,696 1 0
Camborne - - - -	9	169 4	6 11 4	156 7 5	1,504 9 6	- - -	- - -	1,504 9 6
Camelford - - - -	16	203 0	59 5 8	5 18 11	829 0 0	- - -	- - -	829 0 0
Falmouth - - - -	9	157 2	100 15 9	19 10 5	1,092 6 10	- - -	2 16 3	1,095 3 1
Helston, North - - -	4	160 0	7 7 9	9 13 6	1,182 10 0	- - -	- - -	1,182 10 0
Helston, South - - -	12	158 0	31 17 4	2 13 7	530 9 2	- - -	- - -	530 9 2
Launceston - - - -	15	183 4	59 9 3	2 3 9	755 15 0	- - -	- - -	755 15 0
Liskeard - - - -	11	236 4	9 2 6	9 1 11	871 0 0	- - -	4 4 4	875 4 4
Penzance - - - -	9	92 6	45 16 10	27 11 3	712 0 0	- - -	- - -	712 0 0
Powder, West - - - -	9	257 0	44 12 1	157 1 4	1,038 6 4	- - -	- - -	1,038 6 4
St. Austell - - - -	8	181 0	285 2 7	- - -	2,286 0 0	- - -	9 8 9	2,295 8 9
St. Columb - - - -	17	392 0	38 15 11	17 5 1	1,496 10 0	- - -	3 17 3	1,500 7 3
St. Germans - - - -	11	189 4	21 12 5	2 11 10	1,418 17 7	- - -	- - -	1,418 17 7
Stratton - - - -	11	211 0	7 3 1	8 2 6	1,089 0 0	- - -	0 5 9	1,089 5 9
Trecan Gate - - - -	10	234 6	21 15 6	2 12 3	502 0 0	- - -	- - -	502 0 0
Tregony - - - -	16	124 2	30 4 7	2 17 7	838 14 3	- - -	11 7 8	850 1 11
Trigg - - - -	13	261 0	86 15 1	7 2 4	1,170 0 0	- - -	- - -	1,170 0 0
Tywardreath - - - -	8	110 0	17 15 6	6 5 4	730 17 4	- - -	1 0 6	731 17 10
	199	3,628 0	929 9 2	452 18 6	20,738 6 0	- - -	38 11 6	20,776 17 6
COUNTY OF CUMBERLAND								
Alston - - - -	2	40 0	101 7 11	- - -	55 17 11	- - -	- - -	55 17 11

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
269 6 6	286 8 6	404 0 8	143 11 0	174 9 10	- - -	2 9 0	1,280 5 6	144 7 8	203 9 6
478 14 10	355 5 1	401 6 0	247 19 2	192 7 7	- - -	61 5 0	1,736 17 8	509 17 4	194 14 4
398 9 5	237 0 1	849 19 8	93 0 2	145 15 0	46 10 0	227 9 7	1,998 3 11	119 17 7	240 13 4
763 19 8	323 8 10	1,216 17 4	141 7 6	234 8 2	- - -	46 18 11	2,727 0 5	305 9 9	173 1 6
619 16 1	530 7 9	720 10 2	99 4 9	339 3 2	- - -	8 5 9	2,317 7 8	728 14 6	24 11 8
2,530 6 6	1,732 10 3	3,592 13 10	725 2 7	1,086 3 9	46 10 0	346 8 3	10,059 15 2	1,808 6 10	836 10 4
645 12 9	418 10 10	266 19 5	33 15 11	157 1 1	13 8 10	9 6 1	1,544 14 11	166 0 5	116 0 2
131 13 6	85 2 3	46 15 2	47 18 6	73 17 6	- - -	2 9 0	387 15 11	76 16 9	- - -
544 14 4	518 13 3	1,272 19 3	113 4 3	144 3 4	322 3 4	- - -	2,915 17 9	569 9 3	42 12 0
197 4 8	143 17 6	81 16 3	15 8 5	55 19 0	- - -	- - -	494 5 10	69 14 3	26 12 1
364 16 1	1,147 13 10	509 11 2	35 16 8	115 16 8	73 0 0	- - -	2,246 14 5	333 12 5	224 10 6
1,884 1 4	2,313 17 8	2,178 1 3	246 3 9	546 17 7	408 12 2	11 15 1	7,589 8 10	1,215 13 1	409 14 9
433 12 5	131 18 4	361 12 1	67 9 3	212 11 5	- - -	- - -	1,207 3 6	231 13 7	89 4 11
503 19 2	235 4 10	240 6 3	52 11 2	134 0 8	- - -	0 15 0	1,166 17 1	484 11 9	125 17 7
526 0 11	344 5 5	400 1 11	- - -	150 10 3	- - -	15 15 0	1,436 13 6	263 16 6	131 13 4
1,734 18 3	638 11 0	1,563 16 2	137 0 8	251 0 0	- - -	7 6 7	4,332 12 8	1,966 10 3	42 15 4
1,015 6 11	428 5 6	950 0 0	164 6 3	179 3 7	- - -	- - -	2,737 2 3	879 6 0	50 17 3
436 17 5	436 9 0	399 10 11	208 3 3	138 10 9	- - -	15 14 2	1,635 5 6	387 7 11	13 12 4
964 13 2	417 2 11	684 15 4	- - -	235 12 7	- - -	39 19 10	2,342 3 10	453 13 1	143 4 4
343 6 11	241 19 6	218 18 6	51 11 4	246 3 1	- - -	0 19 0	1,102 18 4	78 8 5	39 12 10
1,281 12 3	715 16 11	664 12 3	401 2 8	213 13 10	- - -	23 5 6	3,300 3 5	456 7 4	493 0 9
1,007 0 0	921 6 0	641 0 9	71 7 6	148 14 7	- - -	7 9 4	2,796 18 2	1,018 14 2	236 11 7
1,027 11 7	548 17 7	953 12 3	34 9 5	229 16 7	37 4 6	32 4 0	2,863 15 11	421 8 6	141 18 9
914 12 1	697 18 3	1,666 11 6	72 18 8	249 0 10	56 8 3	- - -	3,657 9 7	676 3 2	983 5 2
10,189 11 1	5,757 15 3	8,744 17 11	1,261 0 2	2,388 18 2	93 12 9	143 8 5	28,579 3 9	7,318 0 8	2,491 14 2
1,806 2 2	652 13 5	75 6 8	26 17 0	150 8 2	- - -	12 8 11	2,723 16 4	95 15 10	84 4 8
994 5 5	390 13 2	318 4 6	19 18 6	141 2 2	- - -	14 10 2	1,878 13 11	23 14 10	547 15 4
685 8 3	37 5 4	40 1 0	3 14 1	106 1 2	- - -	5 8 8	877 18 6	63 13 1	59 4 10
411 14 5	147 18 10	385 3 6	13 4 4	164 18 10	- - -	29 2 9	1,152 2 8	104 15 10	80 10 1
694 2 5	313 17 0	11 12 3	17 7 5	125 6 4	- - -	- - -	1,162 5 5	48 7 5	30 8 7
151 6 5	50 15 0	304 2 3	11 16 11	85 13 6	- - -	13 5 3	616 19 4	23 5 3	80 11 8
240 13 2	56 10 8	456 5 9	- - -	53 0 1	- - -	5 9 0	811 18 8	82 11 11	81 10 1
259 3 6	44 4 1	812 4 2	6 6 10	131 2 3	- - -	- - -	1,253 0 10	59 1 7	436 17 6
562 6 0	177 1 1	9 12 5	4 3 0	136 11 4	- - -	- - -	889 13 10	8 6 9	167 15 0
612 8 3	79 18 1	98 0 5	3 4 3	65 0 10	- - -	13 19 3	872 11 1	114 7 6	61 1 6
1,452 14 7	462 15 1	48 19 7	67 8 2	140 15 4	75 0 0	6 0 2	2,253 12 11	326 18 5	- - -
853 13 4	308 7 0	184 8 11	2 9 0	151 13 3	- - -	3 4 0	1,503 15 6	154 13 6	136 10 11
807 6 10	57 19 4	143 5 0	11 5 3	112 2 6	- - -	1 4 6	1,133 3 5	324 7 6	19 12 9
691 10 4	311 8 9	62 5 3	57 8 10	92 6 3	- - -	3 0 0	1,217 19 5	15 18 1	145 11 2
331 10 7	99 6 8	64 16 0	13 19 0	96 18 5	- - -	- - -	606 10 8	5 5 1	90 12 6
493 6 0	204 5 0	174 18 6	34 17 5	142 14 6	- - -	17 10 11	1,067 12 4	14 8 4	204 11 9
829 19 10	184 11 5	97 2 7	17 15 11	141 3 4	- - -	- - -	1,270 13 1	80 1 0	101 1 4
419 15 2	167 18 2	101 10 2	19 13 9	114 4 10	- - -	- - -	823 2 1	50 6 8	130 0 9
12,297 6 8	3,747 8 1	3,387 18 11	331 9 8	2,151 3 1	75 0 0	125 3 7	22,115 10 0	1,595 18 7	2,458 0 5
50 9 0	8 7 2	50 15 4	0 6 6	35 7 10	- - -	- - -	145 5 10	31 3 7	19 3 7

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.			
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF DEVON :—								
Ashburton - - -	10	M. F. 239 0	£ s. d. 207 1 8	£ s. d. 3 8 4	£ s. d. 399 0 0	£ s. d. - - -	£ s. d. 0 5 0	£ s. d. 399 5 0
Axminster - - -	13	257 0	56 12 5	16 11 4	752 2 8	- - -	1 7 9	753 10 5
Barnstaple - - -	15	238 6	207 15 11	19 7 11	556 0 0	- - -	0 17 6	556 17 6
Bideford - - -	16	246 6	54 17 7	51 12 9	1,395 5 5	- - -	0 4 4	1,395 9 9
Chulmleigh - - -	20	266 5	94 6 8	5 12 3	1,441 15 7	- - -	0 14 6	1,442 10 1
Crediton - - -	20	217 0	182 10 10	54 11 0	1,408 0 0	- - -	- - -	1,408 0 0
Cullompton - - -	16	327 0	121 4 9	12 10 7	1,310 8 0	- - -	0 18 8	1,311 6 8
Ermington and Plympton - -	18	331 2	137 7 11	17 0 10	1,510 0 0	- - -	24 0 0	1,534 0 0
Great Torrington - - -	19	226 4	58 10 2	14 6 0	558 10 0	- - -	2 6 6	560 16 6
Hatherleigh - - -	17	208 4	76 11 2	1 18 11	1,086 2 1	- - -	0 16 5	1,086 18 6
Holworthy - - -	21	298 0	107 4	4 1 2	1,306 0 0	- - -	2 16 7	1,308 16 7
Honiton - - -	19	227 6	70 7 6	6 5 4	1,022 19 10	- - -	- - -	1,022 19 10
Ilfracombe - - -	21	228 6	117 4 7	1 15 3	651 0 0	- - -	- - -	651 0 0
Kingsbridge - - -	21	290 0	258 7 3	- - -	1,050 0 0	- - -	0 4 0	1,050 4 0
Lifton - - -	18	248 0	41 6 9	13 1 11	935 3 11	- - -	- - -	935 3 11
Midland Roborough - - -	11	182 0	103 9 8	17 19 10	940 0 0	- - -	- - -	940 0 0
Newton Abbot - - -	22	306 0	86 13 1	34 17 8	998 7 1	- - -	- - -	998 7 1
Ottery - - -	9	97 6	43 1 9	- - -	506 10 0	- - -	0 5 0	506 15 0
Southmolton - - -	20	293 7	133 9 3	1 15 11	926 14 3	- - -	- - -	926 14 3
Tavistock - - -	11	267 0	24 12 7	12 1 1	1,234 1 1	- - -	- - -	1,234 1 1
Tiverton - - -	19	235 1	105 6 10	2 11 3	978 0 0	- - -	- - -	978 0 0
Totnes - - -	13	220 2	217 4 10	17 1 9	872 0 0	- - -	7 19 0	879 19 0
Wonford - - -	30	265 5	3 7	- - -	851 4 4	- - -	- - -	851 4 4
Woodbury - - -	13	155 1	114 6 2	- - -	1,008 0 6	- - -	0 15 0	1,008 15 6
	412	5,873 5	2,674 6 3	308 11 1	23,697 4 9	- - -	43 10 3	23,740 15 0
COUNTY OF DORSET :—								
Blandford - - -	31	107 4	121 7 11	47 3 2	567 12 4	106 9 9	0 5 0	674 7 1
Bridport - - -	47	313 4	249 4 0	458 12 1	3,393 4 8	- - -	- - -	3,393 4 8
Cerne - - -	25	120 0	62 3 6	68 9 8	732 13 0	- - -	- - -	732 13 0
Dorchester - - -	63	* 600 0	284 1 7	243 17 5	2,971 2 11	- - -	3 18 0	2,975 0 11
Shaftesbury - - -	24	181 3	58 15 1	285 13 4	2,071 18 10	683 14 7	66 2 0	2,821 15 5
Sherborne - - -	25	136 5	54 8 9	194 7 4	951 15 0	- - -	39 12 11	991 7 11
Sturminster - - -	22	154 2	80 11 11	16 6 6	1,513 17 8	- - -	88 15 8	1,602 13 4
Wareham - - -	28	153 0	201 15 6	202 7 8	1,021 0 0	- - -	278 17 11	1,299 17 11
Wimborne - - -	34	240 4	192 13 0	433 17 10	1,482 0 10	- - -	39 7 2	1,521 8 0
	299	2,006 6	1,305 1 3	1,950 15 0	14,705 5 3	790 4 4	516 18 8	16,012 8 3
COUNTY OF DURHAM :—								
Auckland - - -	39	168 5	555 3 7	3 16 0	2,510 0 0	- - -	61 19 9	2,571 19 9
Barnard Castle - - -	23	117 2	147 8 4	29 12 4	1,242 0 0	- - -	11 2 3	1,253 2 3
Castle Eden and Seaham - -	16	56 3	47 16 11	114 6 8	975 12 6	- - -	- - -	975 12 6
Darlington - - -	32	81 5	207 3 0	71 6 1	1,035 5 0	- - -	30 0 0	1,065 5 0
Durham and Chester-le-Street -	42	170 7	305 6 2	198 19 10	3,684 14 8	- - -	3 2 6	3,687 17 2
Gateshead and South Shields -	12	60 7	90 16 4	99 19 6	1,149 3 8	- - -	- - -	1,149 3 8
Houghton-le-Spring & Sunderland -	25	72 1	118 1 1	207 12 6	2,328 0 0	- - -	13 9 0	2,341 9 0
Lanchester - - -	24	235 2	556 1 3	251 14 5	2,955 17 4	- - -	5 1 0	2,960 18 4
Stockton and Hartlepool - -	43	142 6	327 0 0	127 3 11	1,863 15 0	6 15 0	2 15 9	1,873 5 9
Weardale - - -	12	83 2	271 9 2	- - -	1,043 5 7	- - -	- - -	1,043 5 7
	268	1,189 0	2,626 5 10	1,104 11 3	18,787 13 9	6 15 0	127 10 3	18,921 19 0
COUNTY OF ESSEX :—								
Dunmow - - -	22	187 4	272 14 5	8 13 0	968 15 0	- - -	46 1 7	1,014 16 7
Rochford - - -	27	133 1	330 7 11	16 14 10	1,010 0 0	2 15 0	17 9 2	1,030 4 2
	49	320 5	603 2 4	25 7 10	1,978 15 0	2 15 0	63 10 9	2,045 0 9

* Estimated at from 500 to 700 miles.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
304 16 4	59 4 3	20 13 0	12 5 0	139 9 0	- - -	0 0 10	536 8 5	71 16 1	5 6 2
1,164 13 11	- - -	- - -	76 8 7	139 0 5	- - -	- - -	1,380 2 11	- - -	586 11 5
373 9 9	94 13 8	96 7 6	32 11 11	120 17 4	- - -	- - -	718 0 2	172 17 3	145 11 11
675 17 11	155 16 5	64 4 1	15 15 8	128 1 0	- - -	15 19 11	1,055 15 0	347 8 1	4 8 6
200 0 0	- - -	948 9 11	69 1 4	130 3 0	- - -	0 5 0	1,347 19 3	292 17 3	109 12 0
639 3 6	416 15 2	218 3 9	22 4 2	70 0 0	- - -	0 10 10	1,366 17 5	198 3 7	29 1 2
462 14 3	91 6 5	100 4 3	64 7 0	104 14 11	- - -	51 4 0	874 10 10	545 10 0	- - -
540 2 0	308 4 4	471 18 5	3 0 6	174 11 11	30 19 11	16 4 0	1,545 1 1	272 15 6	163 9 6
461 11 2	9 18 10	- - -	5 14 4	128 14 2	- - -	11 3 6	617 2 0	50 10 4	62 11 8
985 0 0	- - -	13 14 6	36 3 0	130 5 1	- - -	- - -	1,165 2 7	115 9 8	119 1 6
259 14 8	206 5 10	657 8 2	24 8 7	112 2 2	- - -	85 12 5	1,345 11 10	159 8 0	92 11 1
355 2 8	- - -	- - -	6 0 0	78 17 5	- - -	- - -	440 0 1	647 1 11	- - -
553 2 10	71 12 7	1 8 6	13 15 3	132 1 7	- - -	0 12 0	772 12 9	109 7 5	115 10 10
116 15 10	12 5 9	35 11 0	88 13 10	132 11 3	170 8 3	788 4 0	1,344 9 11	91 7 9	127 6 5
167 15 3	19 1 0	536 5 7	15 9 0	89 2 8	- - -	- - -	827 13 6	267 9 6	131 14 3
690 8 0	253 17 2	143 6 9	12 6 2	140 4 7	- - -	4 6 0	1,244 8 8	40 17 2	259 16 0
157 15 6	190 15 4	306 5 7	84 8 10	139 7 10	59 2 6	1 5 6	939 1 1	143 10 4	32 8 11
280 17 3	- - -	0 19 0	11 16 3	84 9 4	- - -	- - -	378 1 10	171 14 11	- - -
788 19 6	336 5 3	1 15 0	22 10 11	138 2 4	30 4 10	- - -	1,317 17 10	48 1 5	307 11 8
811 6 7	158 17 2	113 8 10	31 18 8	196 17 8	- - -	- - -	1,312 8 11	141 8 9	207 5 1
679 17 10	243 0 10	223 9 3	10 19 1	122 16 4	- - -	1 16 4	1,281 19 8	60 3 10	261 7 11
667 8 3	172 19 5	43 14 3	51 6 5	125 12 1	1 10 6	0 1 0	1,062 11 11	91 4 11	73 14 9
517 13 4	- - -	- - -	32 8 9	155 11 11	45 1 0	73 3 6	823 18 6	131 4 3	49 14 10
357 3 7	56 2 0	52 16 0	78 2 0	82 17 0	- - -	133 3 9	760 4 4	372 19 1	10 1 9
12,211 9 11	2,857 1 5	4,050 3 4	821 15 3	2,996 11 0	337 7 0	1,183 12 7	24,458 0 6	4,543 7 9	2,894 17 4
358 7 9	42 8 11	157 14 0	7 6 6	108 12 1	- - -	- - -	674 9 3	169 15 10	95 13 3
859 14 11	728 11 9	† 1,293 12 10	54 7 9	220 12 5	453 15 10	61 16 1	3,672 11 7	91 0 7	579 15 7
422 9 2	40 0 4	3 12 10	8 14 0	119 16 3	- - -	- - -	594 12 7	156 16 7	25 2 4
952 15 1	923 14 1	802 2 5	158 6 11	151 8 10	- - -	1 1 3	2,989 8 7	477 14 7	451 18 1
858 7 8	875 17 4	481 12 3	64 9 11	250 4 9	- - -	5 7 2	2,535 19 1	441 17 1	382 19 0
335 18 6	186 19 1	84 3 2	16 18 3	184 1 10	- - -	1 6 10	809 7 8	107 7 5	65 5 9
637 5 3	533 13 3	113 1 7	30 1 3	161 10 10	- - -	85 18 5	1,561 10 7	229 14 4	124 6 2
482 11 8	239 12 5	7 5 0	89 9 10	87 9 3	- - -	25 5 9	931 13 11	444 9 11	76 18 1
471 1 9	184 17 0	48 0 6	51 18 4	173 12 1	- - -	1 0 8	930 10 4	561 0 3	211 7 5
5,378 11 9	3,755 14 2	2,991 4 7	481 12 9	1,457 8 4	453 15 10	181 16 2	14,700 3 7	2,679 16 7	2,013 5 8
933 9 2	434 13 9	506 15 10	42 1 7	176 14 10	- - -	50 9 9	2,144 4 11	1,012 15 0	33 12 7
602 10 3	303 9 2	76 3 6	8 19 2	104 18 3	46 5 6	1 3 10	1,143 9 8	273 12 1	46 3 6
302 11 11	185 9 5	260 14 11	8 10 8	118 3 6	- - -	- - -	875 10 5	92 5 5	58 13 1
493 18 1	252 12 4	144 2 1	18 3 10	132 13 9	- - -	94 19 10	1,136 9 11	110 4 9	45 12 9
1,755 18 5	795 17 10	1,250 19 0	76 6 9	215 9 3	- - -	3 10 4	4,098 1 7	141 3 11	445 2 0
574 8 10	404 11 10	135 10 1	70 6 0	152 7 6	- - -	5 8 0	1,342 12 3	82 4 2	284 15 11
560 6 8	437 11 6	728 2 6	13 8 9	275 9 2	- - -	78 11 9	2,093 10 4	232 1 11	73 14 8
2,227 17 1	536 12 1	504 7 10	87 9 2	244 17 3	176 18 9	7 10 6	3,785 12 8	204 7 9	724 15 3
871 1 8	365 4 3	810 5 11	28 14 0	193 16 9	- - -	3 10 0	2,272 12 7	85 5 10	284 16 7
712 12 10	290 9 5	34 6 9	10 6 8	97 17 7	10 0 0	- - -	1,155 13 3	182 4 0	23 2 6
9,034 14 11	4,006 11 7	4,451 8 5	364 6 7	1,712 7 10	233 4 3	245 4 0	20,047 17 7	2,416 4 10	2,020 8 10
306 0 3	150 8 1	488 8 9	97 4 10	157 1 8	- - -	- - -	1,199 3 7	243 17 6	164 3 1
149 12 0	9 6 6	419 3 9	84 4 2	123 19 9	- - -	46 0 4	832 6 6	643 9 3	131 18 6
455 12 3	159 14 7	907 12 6	181 9 0	281 1 5	- - -	46 0 4	2,031 10 1	887 6 9	296 1 7

† Including £290 16s. for Improvements.

NAMES OF DISTRICTS.	Returns.	Length of		CASH BALANCE, 25th March 1864.		RECEIPTS.			
		Highways.		In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF GLOUCESTER									
		M.	F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Badgworth - - - -	10	70	0	67 10 2	275 6 3	1,300 6 3	- - -	4 11 3	1,304 17
Bishop's Cleeve - -	8	50	4	93 14 6	133 19 3	892 10 0	- - -	20 0 0	912 10
Campden - - - -	20	92	5	75 5 9	532 15 2	3,074 16 11	- - -	3 15 3	3,078 12
Cirencester - - -	32	*137	7	88 16 2	359 19 10	1,982 10 0	- - -	23 6 1	2,005 16
Fairford - - - -	13	116	2	59 0 9	155 16 2	1,184 0 0	34 19 0	5 6 0	1,224 5
Gloucester - - - -	25	73	0	93 7 7	455 18 7	1,935 15 0	- - -	1 17 3	1,937 12
Lawford's Gate - -	11	151	0	53 0 9	13 3 3	1,449 10 0	- - -	- - -	1,449 10
Moreton-in-Marsh -	18	78	6	46 11 1	82 14 9	867 0 0	- - -	6 1 0	873 1
Newent - - - -	11	120	0	22 9 7	244 18 0	1,099 15 11	- - -	0 9 0	1,100 4
Northleach - - -	25	175	1	73 11 7	240 4 8	1,670 0 0	- - -	0 10 0	1,670 10
Sodbury - - - -	22	176	0	141 7 2	32 15 6	1,999 0 0	- - -	- - -	1,999 0
Stow-on-the-Wold -	24	111	4	308 11 4	121 9 9	1,326 11 8	- - -	2 0 0	1,328 11
Tetbury - - - -	11	62	0	35 15 1	6 12 5	277 0 0	- - -	1 0 0	278 0
Thornbury - - - -	13	112	3	74 12 8	154 18 1	1,730 11 8	- - -	5 13 6	1,736 5
Wheatenhurst - - -	17	70	6	206 7 11	130 8 7	1,058 4 9	0 14 0	3 0 0	1,061 18
Winchcomb - - - -	28	177	2	163 5 1	24 6 3	1,667 0 0	- - -	- - -	1,667 0
Wootton-under-Edge	6	46	4	22 12 1	7 1 0	540 17 6	- - -	9 2 3	549 19
	294	1,821	4	1,625 19 3	2,972 7 6	24,055 9 8	35 13 0	86 11 7	24,177 14
COUNTY OF HANTS:—									
Alresford - - - -	19	174	7	99 12 0	56 15 9	553 0 0	- - -	14 15 8	567 15
Alton - - - -	25	250	7	157 13 4	210 16 4	1,783 19 10	- - -	- - -	1,783 19
Andover - - - -	27	210	4	132 15 11	112 14 4	815 0 0	3 14 0	8 7 0	827 1
Basingstoke - - -	38	230	7	171 8 3	133 10 3	2,016 0 0	5 17 0	- - -	2,021 17
Catherington - - -	6	50	4	59 10 10	3 19 4	115 0 0	- - -	- - -	115 0
Christchurch - - -	14	†102	0	96 19 5	46 3 4	605 8 6	- - -	11 11 9	617 0
Droxford - - - -	14	222	0	117 10 0	83 5 11	914 19 8	- - -	32 10 0	947 9
Fareham - - - -	9	127	0	62 17 7	- - -	675 0 0	- - -	1 10 6	676 10
Fordingbridge - -	8	58	2	21 19 8	38 11 0	136 10 0	- - -	- - -	136 10
Hartley Wintney -	18	252	4	459 10 6	76 4 8	1,299 0 0	- - -	48 18 0	1,347 18
Havant ‡ - - - -	5	§-	-	8 9 10	- - -	287 9 4	- - -	- - -	287 9
Headley - - - -	3	72	5	- - -	- - -	300 0 0	- - -	- - -	300 0
Hursley - - - -	6	36	7	18 14 4	12 2 2	308 18 1	- - -	- - -	308 18
Kingsclere - - - -	19	151	0	115 0 4	98 10 2	917 10 0	- - -	- - -	917 10
Lymington - - - -	6	-	-	27 2 6	151 4 7	440 7 0	- - -	5 10 0	445 17
New Forest - - - -	9	163	0	13 7 0	317 7 1	1,109 10 0	- - -	13 2 1	1,122 12
Petersfield - - - -	14	193	0	106 3 11	98 12 6	1,467 0 0	- - -	2 10 0	1,469 10
Ringwood - - - -	5	89	4	41 4 8	26 6 6	229 0 0	- - -	0 2 0	229 2
Romsey - - - -	9	73	0	13 0 5	25 15 5	259 0 0	- - -	- - -	259 0
South Stoneham - -	15	72	3	210 13 10	- - -	542 0 0	- - -	1 19 9	543 19
Stockbridge - - -	15	143	6	142 12 4	2 7 6	690 0 0	- - -	- - -	690 0
Whitchurch - - - -	13	111	4	38 9 7	8 7 6	296 9 6	- - -	- - -	296 9
Winchester - - - -	19	156	6	190 14 3	145 10 9	929 12 6	- - -	1 0 0	930 12
	316	2,942	6	2,305 10 6	1,648 5 1	16,690 14 5	9 11 0	141 16 9	16,842 2
COUNTY OF HEREFORD:—									
Bredwardine - - -	11	61	6	30 11 0	7 12 2	419 0 0	- - -	0 1 0	419 1
Bromyard - - - -	30	157	6	158 13 5	103 8 1	1,270 0 0	209 10 0	- - -	1,479 10
Dore - - - -	25	180	5	83 15 1	397 13 3	2,576 0 0	35 0 0	- - -	2,611 0
Hereford - - - -	40	175	3	321 4 10	350 1 8	2,086 0 0	- - -	- - -	2,086 0
Ledbury - - - -	22	142	5	81 15 0	362 13 6	2,174 3 6	- - -	1 6 8	2,175 10
Leominster - - - -	41	141	4	58 15 0	435 16 11	2,591 2 6	51 11 0	2 12 10	2,645 6
Ross - - - -	36	229	6	334 2 2	267 8 9	2,391 8 8	- - -	- - -	2,391 8
Weobley - - - -	21	112	2	81 18 7	281 8 6	1,688 5 6	- - -	0 13 6	1,688 19
Wigmore - - - -	15	104	0	35 2 3	257 3 0	1,136 6 0	- - -	- - -	1,136 6
	241	1,305	5	1,185 17 4	2,463 5 10	16,332 6 2	296 1 0	4 14 0	16,633 1

* Incomplete.

† Only approximate.

‡ No return can be obtained; the return for 25th March 1864 is again inserted.

§ Not stated.

|| Not known.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
421 0 7	200 19 5	281 11 6	18 5 9	143 15 7	- - -	0 10 6	1,066 3 4	290 2 1	259 4 0
253 0 0	299 9 3	254 14 6	19 4 3	82 2 1	119 4 0	- - -	1,027 14 1	1 4 10	156 13 8
440 6 1	432 2 7	532 14 9	112 2 2	198 18 5	105 18 0	5 8 11	1,827 10 11	798 17 6	5 5 8
1,004 7 9	280 8 2	117 8 2	35 9 4	201 14 8	2 15 10	1 10 0	1,643 13 11	348 18 0	257 19 6
651 5 3	291 5 10	92 6 8	19 17 4	104 12 10	- - -	64 13 0	1,224 0 11	28 19 2	125 10 6
434 5 8	457 12 11	306 18 5	41 7 7	148 7 10	- - -	- - -	1,388 12 5	345 0 11	158 12 1
442 11 10	16 2 9	884 10 0	111 16 2	198 1 3	- - -	- - -	1,653 2 0	58 18 3	222 12 9
203 2 1	229 2 0	239 19 2	42 16 9	98 4 3	- - -	- - -	813 4 3	80 0 5	56 7 4
501 0 9	394 14 11	314 7 2	33 17 5	112 17 2	- - -	- - -	1,356 17 5	29 8 8	508 9 7
914 2 1	187 12 9	104 14 3	40 10 2	153 0 11	230 9 4	- - -	1,630 9 6	116 7 10	243 0 5
1,271 1 0	665 13 6	75 18 9	65 0 6	209 11 6	210 0 0	- - -	2,497 5 3	109 16 4	499 9 11
375 5 5	417 13 11	530 8 7	36 10 2	123 18 3	6 6 7	9 15 1	1,499 18 0	198 3 7	182 8 4
251 8 7	3 2 3	1 18 6	4 17 0	46 18 0	4 10 0	5 0 0	317 14 4	20 13 1	31 4 9
336 16 6	362 5 10	467 6 11	70 6 3	68 11 9	- - -	78 11 6	1,383 18 9	327 17 2	55 16 2
413 11 10	242 12 6	539 4 1	168 8 2	143 4 0	7 10 0	0 6 6	1,514 17 1	17 2 4	394 1 4
910 14 9	706 12 8	240 14 4	37 9 5	188 3 10	168 16 9	40 0 0	2,292 11 9	61 5 5	547 18 4
225 10 0	127 14 7	35 15 3	9 18 4	78 4 4	- - -	- - -	477 2 6	88 8 4	- - -
9,049 10 2	5,315 5 10	5,020 11 0	867 16 9	2,300 6 8	855 10 6	205 15 6	23,614 16 5	2,921 3 11	3,704 14 4
248 4 10	55 15 3	20 7 11	60 4 10	86 19 0	- - -	- - -	471 11 10	155 16 7	16 16 6
529 19 9	407 6 4	241 19 2	77 2 11	140 10 5	- - -	45 1 8	1,442 0 3	294 10 5	5 13 10
306 9 3	58 16 5	75 16 6	17 6 7	147 12 6	- - -	- - -	606 1 3	288 1 3	46 19 11
241 19 9	126 19 0	168 2 2	50 13 2	177 14 7	- - -	68 9 10	833 18 6	1,227 6 0	1 9 6
111 10 5	57 17 2	2 2 0	2 9 8	27 10 0	- - -	- - -	201 9 3	23 19 10	54 17 7
106 16 4	160 14 0	23 13 4	40 3 10	50 18 10	- - -	- - -	382 6 4	285 10 0	- - -
223 2 9	118 19 9	329 10 5	64 1 4	139 8 10	28 7 3	0 5 6	903 15 10	170 10 3	92 12 4
234 13 2	60 14 1	60 7 9	165 4 11	119 0 0	42 19 6	1 0 0	683 19 5	77 7 6	21 18 10
37 7 11	18 6 10	6 14 0	8 6 2	53 6 4	- - -	- - -	124 1 3	32 18 1	37 0 8
722 5 4	238 3 1	18 17 11	180 9 3	153 4 11	- - -	59 0 6	1,372 1 0	475 19 11	116 17 1
199 5 3	30 2 10	52 4 9	2 16 0	25 0 0	- - -	- - -	309 8 10	19 13 2	33 2 10
49 12 11	89 15 11	114 17 0	2 18 1	38 19 1	- - -	12 7 8	308 10 8	57 14 4	66 5 0
67 9 4	15 17 0	12 14 0	14 7 5	38 15 7	- - -	- - -	149 3 4	166 6 11	- - -
141 1 7	134 19 10	64 13 10	27 6 10	120 7 4	- - -	1 2 8	489 12 1	484 6 7	39 18 6
12 9 4	57 4 4	8 17 8	64 10 0	82 1 4	- - -	0 3 6	225 6 2	96 8 9	- - -
405 9 2	205 14 4	43 0 0	284 10 0	163 4 11	- - -	- - -	1,101 18 5	9 2 10	292 9 3
345 9 1	202 14 1	578 16 0	132 4 11	190 19 3	17 6 10	16 6 7	1,483 16 9	139 12 8	146 8 0
62 12 4	53 11 4	9 4 3	19 2 2	57 16 1	- - -	0 6 3	202 12 5	41 7 9	- - -
66 4 1	24 16 4	- - -	26 1 11	60 18 6	- - -	- - -	178 0 10	99 13 8	31 9 6
170 7 9	181 5 1	74 17 2	151 1 7	105 1 2	42 14 2	- - -	725 6 11	117 12 6	88 5 10
215 8 2	54 15 0	1 5 6	12 7 9	77 3 9	- - -	- - -	361 0 2	470 1 0	0 16 4
151 12 10	73 19 10	4 10 4	2 14 2	39 2 9	- - -	- - -	271 19 11	82 8 9	27 17 1
384 9 11	97 7 2	14 3 0	36 3 3	141 5 0	- - -	70 0 0	743 8 4	307 17 0	75 9 4
5,034 1 3	2,525 15 0	1,926 14 8	1,442 6 9	2,237 0 2	131 7 9	274 4 2	13,571 9 9	5,124 5 9	1,196 7 11
162 9 6	103 4 11	73 11 7	8 2 3	64 0 0	- - -	3 8 5	414 16 8	77 7 8	50 4 6
301 7 4	340 9 10	438 11 11	61 2 0	149 6 2	209 10 0	- - -	1,500 7 3	103 8 8	69 0 7
1,181 0 4	447 5 0	191 13 5	23 14 3	149 18 2	- - -	9 10 1	2,003 1 3	370 7 5	76 6 10
646 3 2	538 19 4	606 17 7	25 17 5	202 4 6	- - -	36 16 1	2,056 18 1	208 16 2	203 11 1
658 15 1	402 17 3	251 2 0	66 6 1	146 9 10	43 0 0	8 4 9	1,576 15 0	373 16 0	55 19 4
983 13 11	681 14 0	602 10 1	50 12 0	185 14 6	75 11 0	8 11 0	2,588 6 6	129 13 0	449 15 1
1,135 0 8	885 19 8	278 18 7	26 8 7	175 19 2	24 17 0	44 4 8	2,571 8 4	241 3 1	354 9 4
461 9 4	306 6 9	388 13 7	26 17 0	104 0 0	82 17 6	1 17 6	1,372 1 8	210 19 10	93 12 5
661 6 7	190 13 6	8 7 6	15 11 3	114 18 6	- - -	1 7 1	992 4 5	73 9 8	151 8 10
6,191 5 11	3,897 10 3	2,840 6 3	304 10 10	1,292 10 10	435 15 6	113 19 7	15,075 19 2	1,789 1 6	1,509 8 0

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.				
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Money borrowed.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF HUNTINGDON:		M. F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.
Hurstingstone - - -	17	83 4	151 8 5	- - -	1,018 0 0	- - -	- - -	49 18 6	1,067 18 6
Leightonstone - - -	31	108 5	67 8 10	34 15 8	1,518 15 0	- - -	- - -	- - -	1,518 15 0
Norman Cross - - -	25	74 4	210 7 3	20 17 3	1,105 9 9	- - -	- - -	9 0 0	1,114 9 9
Ramsey - - -	7	47 6	18 13 7	3 16 5	1,648 0 0	- - -	- - -	8 1 6	1,656 1 6
Toseland - - -	19	69 3	70 17 2	34 10 0	732 10 0	- - -	- - -	- - -	732 10 0
	99	383 6	518 15 3	93 19 4	6,022 14 9	- - -	- - -	67 0 0	6,089 14 9
COUNTY OF KENT:—									
Appledore - - -	16	200 0	68 5 2	290 2 7	2,821 5 9	- - -	- - -	20 18 0	2,842 3 9
Ashford - - -	24	219 3	236 6 2	200 3 2	2,725 0 0	- - -	500	3 8 10	3,228 8 10
Bearsted - - -	31	365 4	386 2 10	269 0 1	2,315 10 0	- - -	- - -	0 5 8	2,315 15 8
Bromley - - -	17	181 0	507 2 9	79 13 8	2,329 10 0	- - -	- - -	50 9 0	2,379 19 0
Cranbrook - - -	13	175 3	188 10 0	146 12 3	4,107 10 0	- - -	- - -	4 5 1	4,111 15 1
Dartford - - -	20	220 0	1,237 18 0	2 0 2	1,142 5 1	- - -	- - -	29 12 0	1,171 17 1
Elham - - -	23	264 4	131 12 6	374 19 1	2,888 6 0	- - -	- - -	- - -	2,888 6 0
Faversham - - -	43	325 7	357 13 4	216 12 5	3,075 10 0	- - -	- - -	11 5 0	3,086 15 0
Home - - -	24	219 6	871 19 8	88 3 6	1,046 0 0	- - -	- - -	11 6 5	1,057 6 5
Malling - - -	24	180 0	202 2 5	87 6 5	2,348 0 0	- - -	- - -	1 13 0	2,349 13 0
New Romney - - -	20	*145 0	50 9 4	563 0 5	2,245 18 1	- - -	- - -	17 7 7	2,263 5 8
Rochester - - -	26	206 6	154 9 10	541 6 9	2,625 9 3	- - -	- - -	19 2 6	2,644 11 9
Sevenoaks - - -	10	199 2	220 10 6	40 8 9	1,719 0 0	- - -	- - -	133 13 1	1,852 13 1
Sheppey, Isle of - - -	6	38 2	151 6 11	- - -	510 0 0	- - -	- - -	- - -	510 0 0
Thanet, Isle of - - -	9	129 7	80 8 5	460 16 0	1,655 0 0	- - -	- - -	12 0 0	1,667 0 0
Tonbridge - - -	16	196 4	41 3 10	1,047 11 4	3,315 0 0	- - -	- - -	6 1 10	3,321 1 10
Wingham - - -	53	395 4	529 11 2	30 16 4	2,172 19 8	- - -	- - -	- - -	2,172 19 8
	375	3,662 4	5,415 12 10	4,438 12 11	39,542 3 10	- - -	500	321 8 0	40,363 11 10
COUNTY OF LANCASTER:—									
Childwall - - -	9	74 1	532 7 0	79 9 0	1,926 8 9	- - -	- - -	254 9 3	2,180 18 0
Garstang Union - - -	27	208 5	165 1 11	214 3 3	1,835 4 0	42 1 0	- - -	0 14 1	1,877 19 1
Ormskirk - - -	8	121 4	146 14 10	30 9 1	2,908 0 0	- - -	- - -	12 4 3	2,920 4 3
Prescot - - -	7	50 7	165 2 1	8 10 11	1,417 17 7	- - -	- - -	- - -	1,417 17 7
Sefton - - -	10	69 1	193 3 7	- - -	1,655 0 0	- - -	- - -	- - -	1,655 0 0
Southport - - -	7	153 0	143 13 0	11 10 0	2,195 6 4	- - -	- - -	3 19 3	2,199 5 7
	68	677 2	1,346 2 5	344 2 3	11,937 16 8	42 1 0	- - -	271 6 10	12,251 4 6
COUNTY OF LEICESTER:—									
Ashby-de-la-Zouch - - -	25	126 2	99 2 11	97 1 5	922 7 3	- - -	- - -	71 14 7	994 1 10
Belvoir - - -	15	95 7	135 11 10	182 16 8	2,135 0 0	- - -	- - -	7 6 8	2,142 6 8
East Norton - - -	32	131 6	199 3 0	160 10 7	2,115 0 0	- - -	- - -	2 17 0	2,117 17 0
Leicester - - -	66	275 4	193 5 5	184 11 6	3,068 10 0	- - -	- - -	43 18 8	3,112 8 8
Loughborough - - -	32	243 3	231 19 7	310 7 1	2,102 10 0	- - -	- - -	77 9 9	2,179 19 9
Lutterworth - - -	34	158 5	172 12 9	233 14 3	1,964 0 0	- - -	- - -	43 0 0	2,007 0 0
Market Bosworth - - -	58	220 7	224 2 9	218 15 5	1,418 16 3	- - -	- - -	7 10 3	1,426 6 6
Market Harborough - - -	25	132 0	230 2 9	165 8 0	1,756 0 0	- - -	- - -	5 0 0	1,761 0 0
Melton Mowbray - - -	53	319 0	375 2 11	613 17 3	5,163 2 0	- - -	- - -	11 7 10	5,174 9 10
	340	1,703 2	1,870 3 11	2,167 0 2	20,645 5 6	- - -	- - -	270 4 9	20,915 10 3
COUNTY OF MIDDLESEX:—									
Edgware - - -	8	100 7	285 7 0	193 12 10	2,676 6 8	- - -	- - -	148 7 0	2,824 13 8
COUNTY OF NORFOLK:—									
Docking Union - - -	37	278 5	182 11 8	215 12 8	1,060 5 0	- - -	- - -	5 13 6	1,065 18 6

* Estimated.

† These Charges, amounting to £212 11s. 1d., have been defrayed by the sale of broken beach charged to the District Fund last year.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
393 10 4	280 3 0	473 17 0	20 19 4	130 12 9	- - -	6 6 7	1,305 9 0	100 19 9	187 1 10
517 6 9	380 0 11	370 3 3	58 13 6	157 16 5	49 11 6	1 10 6	1,535 2 10	181 17 2	165 11 10
316 2 2	204 18 9	564 6 7	8 15 0	135 18 0	- - -	24 8 8	1,254 9 2	237 0 6	187 9 11
250 9 6	341 12 10	670 13 11	142 10 7	86 10 10	- - -	- - -	1,491 17 8	233 15 2	54 14 2
180 8 6	165 9 7	245 14 4	43 6 9	66 14 0	80 7 6	5 5 6	787 6 2	102 17 6	121 6 6
1,657 17 3	1,372 5 1	2,324 15 1	274 5 2	577 12 0	129 19 0	37 11 3	6,374 4 10	856 10 1	716 4 3
969 15 11	706 9 6	833 1 7	7 0 6	218 16 10	86 0 7	0 18 0	2,822 2 11	145 19 0	347 15 7
1,346 17 9	731 0 0	190 0 2	78 15 8	247 4 8	86 14 9	2 0 2	2,682 13 2	843 2 5	261 3 9
1,025 14 10	99 8 4	708 9 6	94 15 8	250 0 9	- - -	1 3 2	2,179 12 3	463 1 5	209 15 3
841 13 5	108 13 8	1,087 12 7	264 1 1	254 16 4	- - -	- - -	2,556 17 1	450 7 0	199 16 0
1,096 15 6	1,859 10 4	696 0 6	112 3 4	225 12 0	201 1 3	30 3 0	4,221 5 11	212 6 6	279 19 7
856 5 6	267 2 8	343 3 9	143 18 4	243 8 7	- - -	122 6 5	1,976 5 3	440 0 3	8 10 7
742 3 10	454 8 11	273 1 3	18 17 5	231 12 2	72 13 8	90 17 1	1,883 14 4	811 6 10	50 1 9
963 8 2	129 12 11	1,563 11 4	101 8 8	309 10 3	5 18 6	76 3 7	3,149 13 5	279 17 5	201 14 11
580 0 2	253 16 7	296 19 11	71 11 10	284 3 10	- - -	12 10 4	1,499 2 8	370 10 0	28 10 1
738 2 3	275 18 3	633 11 4	89 15 5	270 0 0	49 11 11	- - -	2,056 19 2	557 14 11	150 5 1
489 13 2	139 1 0	1,054 12 3	37 7 10	- - -	- - -	22 7 8	1,743 1 11	410 4 1	402 11 5
344 9 6	200 17 7	1,242 4 0	45 18 4	267 17 9	56 2 8	23 5 3	2,180 15 1	416 13 3	339 13 6
662 10 10	289 18 5	286 8 2	26 3 10	158 16 1	- - -	62 18 6	1,486 15 10	551 2 1	5 3 1
109 3 0	- - -	464 16 4	- - -	56 14 5	- - -	- - -	630 13 9	71 16 6	41 3 4
324 5 0	211 5 11	290 14 11	22 14 1	160 8 8	- - -	12 1 7	1,021 10 2	311 6 2	46 3 11
530 19 3	1,508 19 2	397 7 4	117 15 9	198 11 3	17 5 0	7 11 3	2,778 9 0	252 4 10	215 19 6
763 16 10	322 15 10	773 15 10	84 8 10	308 0 1	17 1 10	0 12 0	2,270 11 3	559 18 9	158 15 6
12,385 14 11	7,558 19 1	11,135 10 9	1,316 16 7	3,635 13 8	592 10 2	464 18 0	37,140 3 2	7,147 11 5	2,947 2 10
869 1 3	285 8 1	725 19 10	46 17 6	223 13 3	- - -	0 1 2	2,151 1 1	613 8 3	130 13 4
699 17 6	389 9 10	547 18 9	27 1 4	93 0 2	- - -	48 18 11	1,806 6 6	224 14 2	202 2 11
1,061 12 3	529 2 4	903 14 2	12 17 10	167 18 2	- - -	50 14 5	2,725 19 2	310 10 10	- - -
1,004 2 10	287 12 9	112 15 5	20 4 1	75 3 2	- - -	2 10 0	1,502 8 3	224 19 8	152 19 2
272 6 7	273 2 3	552 13 5	471 13 1	143 3 0	- - -	12 2 0	1,725 0 4	341 6 7	218 3 4
782 7 1	517 17 6	935 14 4	3 1 8	145 7 11	- - -	134 5 11	2,518 14 5	245 11 7	432 17 5
4,689 7 6	2,282 12 9	3,778 15 11	581 15 6	848 5 8	- - -	248 12 5	12,429 9 9	1,960 11 1	1,136 16 2
345 19 2	194 17 11	183 14 2	79 18 7	156 12 3	- - -	0 2 6	961 4 7	151 19 9	117 1 0
824 13 2	319 3 5	756 6 5	118 12 2	130 16 3	- - -	29 6 6	2,178 17 11	106 9 6	190 5 7
709 7 8	743 12 2	870 12 0	133 4 3	116 16 10	- - -	2 14 0	2,576 6 11	61 15 5	481 12 11
973 1 9	588 8 4	1,476 19 9	847 13 2	366 16 8	- - -	40 3 5	4,293 3 1	43 12 11	1,215 13 5
883 17 1	391 0 5	313 19 8	395 3 10	235 19 10	- - -	12 4 3	2,232 5 1	86 18 9	217 11 7
557 8 6	432 5 8	610 19 9	212 4 8	189 6 3	- - -	32 13 6	2,034 18 4	78 0 6	167 0 4
613 4 11	135 16 1	248 9 10	46 2 5	282 2 6	- - -	13 4 5	1,344 0 2	322 14 7	234 18 11
436 11 4	293 4 2	847 12 0	143 13 10	135 5 4	- - -	11 9 6	1,867 16 2	187 6 7	220 8 0
1,341 17 6	1,161 18 3	1,915 12 10	199 14 8	213 7 11	- - -	18 18 2	4,851 9 4	339 5 5	254 19 3
6,691 1 1	4,260 6 5	7,224 6 5	2,176 7 7	1,827 3 10	- - -	160 16 3	22,340 1 7	1,378 3 5	3,099 11 0
629 17 11	561 14 7	1,000 18 8	161 13 10	227 12 9	- - -	112 11 0	2,694 8 9	424 13 11	202 14 10
424 16 11	184 0 2	312 19 11	43 16 5	225 18 0	- - -	37 3 1	1,228 14 6	123 6 7	319 3 7

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.			
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF NORTHAMPTON :—		M. F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
Brackley - - - -	35	151 6	507 0 8	28 18 5	2,122 0 0	- - -	7 0 0	2,129 0
Brixworth - - - -	30	132 2	167 5 9	186 19 7	3,808 6 8	- - -	8 5 6	3,816 12
Hardingstone - - -	35	134 0	246 9 3	144 14 7	2,491 10 0	- - -	17 14 4	2,509 4
Irthlingborough - -	27	116 2	175 7 8	515 1 3	3,620 0 0	- - -	40 18 3	3,660 18
Kettering - - - -	35	150 0	188 18 10	144 9 4	2,831 19 0	- - -	- - -	2,831 19
Kingscliffe - - - -	39	126 4	275 4 10	225 13 7	2,348 0 0	- - -	5 11 6	2,353 11
Little Bowden - - -	24	114 5	313 10 1	33 14 11	2,107 0 0	- - -	14 12 1	2,121 12
Thrapstone - - - -	17	81 5	97 6 11	434 18 1	1,625 0 0	- - -	40 0 10	1,665 0
Towcester - - - -	40	158 2	263 17 2	218 8 0	2,799 9 2	- - -	- - -	2,799 9
Weedon - - - -	40	232 2	646 13 8	215 3 8	4,525 0 0	- - -	31 14 5	4,556 14
	322	1,397 4	2,881 14 10	2,148 1 5	28,278 4 10	- - -	165 16 11	28,444 1
COUNTY OF NORTHUMBERLAND :—								
Alnwick - - - -	135	466 3	318 3 5	221 14 4	2,792 13 2	- - -	- - -	2,792 13
Belford - - - -	123	372 0	497 13 0	665 6 0	3,267 6 7	- - -	1 3 3	3,268 9
Hexham - - - -	156	839 0	514 8 9	628 14 9	4,156 16 9	- - -	12 7 0	4,169 3
Morpeth - - - -	210	1,005 4	2,774 5 9	367 19 4	5,614 9 4	- - -	3 1 7	5,617 10
	624	2,682 7	4,104 10 11	1,883 14 5	15,831 5 10	- - -	16 11 10	15,847 17
COUNTY OF NOTTINGHAM								
Bingham - - - -	35	165 5	179 18 0	211 8 6	2,479 8 0	- - -	- - -	2,479 8
Mansfield - - - -	24	130 0	64 18 9	15 10 6	546 15 0	- - -	4 5 2	551 0
Newark - - - -	50	197 3	369 17 8	34 18 6	2,158 13 1	- - -	10 2 9	2,168 15
Nottingham - - - -	30	140 6	198 14 6	14 2 10	1,204 16 0	28 10 2	2 7 0	1,235 13
Ollerton - - - -	18	104 6	153 16 3	3 18 1	454 0 8	- - -	2 18 6	456 19
Retford - - - -	68	* 331 0	336 13 3	60 6 0	3,467 14 10	22 18 0	- - -	3,490 12
Rushcliffe - - - -	28	122 5	133 11 6	13 0 9	1,039 2 9	- - -	0 8 9	1,039 11
Southwell - - - -	33	118 3	102 1 4	27 18 5	1,082 15 0	- - -	0 4 6	1,082 19
	286	1,310 4	1,539 11 3	381 3 7	12,433 5 4	51 8 2	20 6 8	12,505 0
COUNTY OF OXFORD :—								
Bampton, East - - -	24	110 7	202 3 5	3 9 9	1,381 0 0	- - -	3 18 9	1,384 18
Bampton, West - - -	23	119 5	180 5 2	- - -	2,229 0 0	205 3 6	10 0 6	2,444 4
Banbury and Bloxham -	34	140 0	185 14 6	15 4 9	1,826 0 0	- - -	- - -	1,826 0
Bicester - - - -	36	150 1	98 14 2	22 17 8	1,844 0 0	- - -	- - -	1,844 0
Chadlington - - - -	43	166 2	205 14 0	15 2 1	1,402 0 0	- - -	0 4 3	1,402 4
Henley - - - -	20	238 2	152 14 5	5 16 7	1,678 13 3	- - -	- - -	1,678 13
Watlington - - - -	40	146 3	194 16 8	11 11 0	740 6 0	- - -	0 4 0	740 10
Wootton - - - -	34	126 7	272 13 10	13 19 1	1,378 15 8	- - -	40 5 0	1,419 0
	254	1,198 3	1,492 16 2	88 0 11	12,479 14 11	205 3 6	54 12 6	12,739 10
COUNTY OF SALOP :—								
Bishop's Castle - - -	26	* 500 0	361 18 8	139 16 6	2,050 8 2	- - -	6 10 6	2,056 13
Bridgnorth - - - -	30	196 6	205 16 4	85 12 7	1,224 5 2	- - -	- - -	1,224 5
Church Stretton - - -	14	159 1	57 13 11	130 10 6	1,019 8 0	- - -	- - -	1,019 8
Cleobury Mortimer and Kid- derminster - - - -	19	182 0	198 17 0	109 1 5	1,989 0 0	- - -	- - -	1,989 0
Conover - - - -	37	213 7	245 11 4	149 16 2	1,831 0 0	- - -	1 16 8	1,832 16
Drayton - - - -	10	159 7	65 3 7	98 0 4	821 10 0	- - -	14 17 9	836 7
Ludlow - - - -	23	162 0	105 15 1	61 19 1	1,681 15 0	- - -	7 2 0	1,688 17
Newport - - - -	14	83 0	224 17 8	- - -	601 14 6	- - -	10 19 4	612 13
Oswestry - - - -	13	248 3	219 9 9	111 15 10	1,393 10 0	- - -	- - -	1,393 10
Pimhill - - - -	12	112 3	79 2 11	57 15 1	706 0 0	- - -	0 6 0	706 6
Wem - - - -	12	176 0	124 14 5	88 3 6	990 0 0	- - -	31 0 10	1,021 0
Wrekin - - - -	12	79 6	76 11 11	105 18 7	854 3 4	1 10 0	- - -	855 13
	222	2,273 1	1,965 12 7	1,138 9 7	15,162 14 2	1 10 0	72 13 1	15,236 17

* Estimated.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,001 17 5	400 8 11	867 4 6	115 18 1	170 14 9	- - -	- - -	2,556 3 8	269 0 2	218 1 7
573 17 3	732 16 7	1,384 6 11	186 7 4	180 16 11	50 0 0	3 16 4	3,112 1 4	685 14 1	0 17 1
799 0 3	476 7 3	1,164 15 3	187 2 11	161 1 1	32 0 0	- - -	2,820 6 9	195 2 2	404 9 11
863 8 3	601 16 10	1,247 8 0	292 7 6	199 14 10	392 0 0	- - -	3,596 15 5	82 3 7	357 14 4
794 4 1	667 11 6	1,141 8 5	290 12 2	200 17 7	202 17 5	0 8 9	3,297 19 11	34 11 9	456 3 2
1,304 19 2	394 7 5	290 18 4	86 12 3	238 5 2	44 1 1	20 12 0	2,379 15 5	156 14 6	133 7 2
520 19 2	427 6 10	703 5 2	176 12 3	139 13 0	70 14 0	22 13 4	2,061 3 9	417 14 0	77 10 6
687 2 5	264 4 8	316 0 10	76 17 4	156 7 6	47 13 2	0 12 0	1,548 17 11	31 17 8	253 5 11
958 0 1	777 17 0	1,262 10 6	125 4 8	254 17 8	- - -	88 19 4	3,467 8 10	66 14 1	689 4 7
1,596 16 3	852 8 9	1,945 14 10	144 17 6	263 3 2	- - -	- - -	4,803 0 6	444 15 1	259 11 2
9,100 4 4	5,595 5 9	10,323 12 9	1,682 11 7	1,965 11 8	839 5 8	137 1 9	29,643 13 6	2,384 7 1	2,850 5 5
2,355 6 1	8 0 0	49 17 1	145 19 8	184 4 0	34 8 9	0 5 0	2,778 0 7	671 8 1	560 6 5
1,183 19 7	553 15 4	623 14 8	17 5 5	168 13 11	45 7 5	0 2 6	2,592 18 10	764 8 11	256 10 11
2,781 1 4	733 18 6	21 6 6	64 16 3	347 11 10	274 19 4	12 6 0	4,235 19 9	523 9 1	704 11 1
3,666 1 6	1,324 12 2	1,465 1 4	271 8 6	472 10 0	159 15 7	15 16 2	7,375 5 3	1,582 8 0	933 15 11
9,986 8 6	2,620 6 0	2,159 19 7	499 9 10	1,172 19 9	514 11 1	28 9 8	16,982 4 5	3,541 14 1	2,455 4 4
695 1 5	250 0 7	734 18 11	76 9 4	217 2 8	- - -	- - -	1,973 12 11	702 9 0	228 4 5
375 6 6	109 10 6	124 17 8	5 11 1	152 8 3	- - -	31 5 7	798 19 7	21 18 3	220 9 5
1,081 18 2	359 8 8	429 10 8	31 11 5	213 10 11	- - -	103 6 6	2,219 6 4	382 16 9	98 8 1
593 17 10	404 8 9	287 7 1	59 1 0	112 0 2	- - -	22 12 6	1,479 7 4	177 6 3	236 8 9
280 12 9	84 2 2	- - -	30 12 2	96 4 7	69 7 0	12 1 4	573 0 0	76 18 3	43 0 11
1,111 7 3	502 9 5	767 11 2	- - -	160 19 3	235 8 0	2 12 0	2,780 7 1	1,226 16 2	240 3 2
522 14 6	144 3 5	252 3 5	112 16 10	148 17 10	- - -	8 8 0	1,189 4 0	159 14 1	188 15 10
518 4 3	169 14 5	226 6 8	54 13 11	139 18 4	- - -	0 4 9	1,109 2 4	162 8 4	114 8 3
5,179 2 8	2,023 17 11	2,822 15 7	370 15 9	1,241 2 0	304 15 0	180 10 8	12,122 19 7	2,910 7 1	1,369 18 10
983 4 5	112 14 0	- - -	58 12 6	109 10 1	- - -	2 1 8	1,266 2 8	394 16 0	77 6 3
181 12 3	185 11 5	915 17 1	30 14 11	182 2 1	- - -	60 4 2	1,556 1 11	1,068 7 3	- - -
941 7 0	452 17 2	427 2 5	154 5 5	170 11 11	51 10 6	1 13 3	2,199 7 8	141 7 10	344 5 9
1,137 10 9	419 7 9	78 18 8	52 19 0	163 12 11	- - -	2 2 0	1,854 11 1	232 12 8	167 7 3
757 5 6	331 12 5	7 2 4	2 6 9	164 13 10	103 7 0	- - -	1,366 7 10	301 8 10	75 0 6
702 9 6	364 0 3	36 18 6	164 11 8	265 16 7	- - -	10 4 8	1,544 1 2	445 0 3	163 10 4
499 19 2	79 16 6	522 3 1	49 18 3	135 19 11	- - -	55 4 3	1,343 1 2	82 7 3	501 12 9
627 13 1	458 13 9	346 13 9	7 5 8	169 18 0	8 15 0	36 12 6	1,655 11 9	139 0 8	116 17 0
5,831 1 8	2,404 13 3	2,334 15 10	520 14 2	1,362 5 4	163 12 6	168 2 6	12,785 5 3	2,805 0 9	1,445 19 10
1,297 5 6	502 1 6	17 12 11	45 16 8	182 4 8	21 0 0	42 4 4	2,108 5 7	244 17 11	74 2 8
745 9 6	162 18 3	111 15 3	51 2 11	178 16 6	149 15 0	2 11 11	1,402 9 4	122 9 5	180 9 10
575 10 4	192 15 4	55 9 8	11 2 8	100 16 8	26 18 0	7 16 6	970 9 2	144 19 9	168 17 6
873 6 11	512 2 2	10 9 2	75 17 4	214 13 5	161 10 0	- - -	1,847 19 0	342 1 7	111 5 0
776 17 2	194 5 8	403 7 3	79 17 4	185 1 7	51 8 0	42 9 11	1,733 6 11	227 5 9	32 0 10
404 11 11	172 10 10	177 8 11	29 17 10	98 15 7	- - -	0 1 0	883 6 1	98 6 11	178 2 0
529 17 11	424 7 1	472 17 3	30 17 5	190 15 11	15 16 0	0 8 0	1,664 19 7	112 12 10	44 19 5
181 1 1	127 7 1	70 13 6	7 1 0	104 9 10	- - -	4 12 4	495 4 10	342 6 8	- - -
948 10 10	136 0 4	138 18 8	21 12 0	127 10 0	- - -	136 8 7	1,509 0 5	141 1 11	148 18 5
352 9 7	63 0 3	142 18 4	11 18 6	92 0 2	- - -	- - -	662 6 10	91 6 0	25 19 0
492 2 2	154 13 11	228 11 7	111 17 8	131 0 0	- - -	13 1 10	1,131 7 2	72 15 10	146 11 3
136 14 6	195 16 0	137 19 7	20 16 11	151 5 6	- - -	- - -	642 12 6	217 12 7	33 18 5
7,313 17 5	2,837 18 5	1,968 2 1	497 18 3	1,757 9 10	426 7 0	249 14 5	15,051 7 5	2,157 17 2	1,145 4 4

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.			
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF SOMERSET:—		M. F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Axbridge - - -	38	346 3	213 5 4	342 6 5	3,214 0 0	126 4 9	12 0 0	3,352 4
Bridgwater - - -	39	299 0	345 6 0	65 11 3	2,699 5 0	- - -	5 7 6	2,704 12
Clutton - - -	32	220 2	231 1 1	251 12 4	2,454 0 0	- - -	6 8 6	2,460 8
Crewkerne - - -	22	106 6	116 19 11	76 8 11	1,195 0 0	- - -	0 5 0	1,195 5
Dulverton - - -	13	230 2	408 18 10	28 1 6	1,709 13 3	- - -	- - -	1,709 13
Dunster - - -	16	268 0	80 15 0	506 12 2	1,629 10 0	82 0 0	- - -	1,711 10
Frome - - -	29	173 5	312 9 4	77 16 3	1,661 13 0	- - -	31 12 8	1,693 5
Ilminster - - -	31	196 4	161 14 6	93 19 1	1,094 6 0	- - -	- - -	1,094 6
Keynsham - - -	14	107 0	43 8 1	185 18 3	945 1 8	- - -	- - -	945 1
Langport - - -	24	165 0	413 8 9	21 2 10	1,712 8 1	- - -	26 8 3	1,738 16
Long Ashton - - -	23	177 4	118 10 4	172 2 3	1,457 16 2	- - -	61 6 6	1,519 2
Milverton - - -	19	187 0	220 17 6	361 10 10	1,762 0 0	- - -	- - -	1,762 0
Shepton Mallet - - -	24	188 7	113 19 4	123 13 5	1,303 5 0	- - -	78 3 7	1,381 8
Taunton - - -	37	247 1	394 16 3	130 16 7	3,514 8 0	- - -	- - -	3,514 8
Wells - - -	17	208 6	463 1 3	180 6 2	2,032 10 0	98 19 8	21 9 6	2,152 19
Weston - - -	20	127 4	438 1 11	93 10 4	1,783 1 0	- - -	- - -	1,783 1
Williton - - -	19	231 4	426 16 4	89 10 4	967 9 5	- - -	5 16 8	973 6
Wincanton - - -	41	209 7	277 16 0	292 12 6	2,075 0 0	19 11 3	20 18 4	2,115 9
Yeovil - - -	33	170 1	146 17 7	177 19 4	1,744 5 0	- - -	1 10 0	1,745 15
	491	3,861 0	4,928 3 4	3,271 10 9	34,954 11 7	326 15 8	271 6 6	35,552 13
COUNTY OF STAFFORD:—								
Burton-upon-Trent - - -	17	* 70 1	68 0 6	- - -	236 19 10	- - -	- - -	236 19 10
COUNTY OF SUFFOLK:—								
Blackbourne - - -	48	289 6	21 13 2	930 17 9	2,092 0 0	- - -	21 10 9	2,113 10
Hartismere - - -	32	176 1	105 6 1	520 3 9	2,071 5 0	- - -	11 19 9	2,083 4
Lavenham - - -	55	395 0	118 18 3	445 4 3	1,937 19 11	- - -	14 19 8	1,952 19
Mildenhall - - -	22	† 150 0	101 12 11	30 10 8	1,115 0 0	- - -	237 15 0	1,352 15
Wickhambrook - - -	51	278 2	190 9 3	605 12 6	2,242 10 0	- - -	2 1 0	2,244 11
	208	1,289 1	537 19 8	2,532 8 11	9,458 14 11	- - -	288 6 2	9,747 1
COUNTY OF SURREY:—								
Blackheath - - -	11	125 0	215 16 9	10 12 8	1,467 0 0	- - -	- - -	1,467 0
Chertsey - - -	9	189 7	81 10 0	- - -	874 7 10	- - -	- - -	874 7 10
Croydon - - -	9	97 4	262 9 1	- - -	837 15 6	- - -	26 0 0	863 15
Dorking - - -	9	92 7	115 16 11	- - -	1,080 0 0	- - -	- - -	1,080 0
Epsom - - -	11	67 5	83 2 11	3 11 0	1,015 17 9	- - -	1 11 6	1,017 9
Farnham - - -	6	108 5	34 11 2	- - -	587 0 0	- - -	- - -	587 0
Godalming - - -	10	142 4	53 4 4	- - -	1,492 0 0	- - -	- - -	1,492 0
Godstone - - -	15	165 3	147 17 4	16 19 6	1,290 5 0	- - -	23 13 0	1,313 18
Guildford - - -	13	161 6	61 19 8	9 1 1	622 0 0	- - -	- - -	622 0
Kingston - - -	17	114 6	95 4 9	68 14 4	1,855 9 4	- - -	25 14 6	1,881 3 10
Reigate - - -	12	163 0	376 8 6	4 2 6	1,902 10 0	- - -	1 5 0	1,903 15
	122	1,378 7	1,528 1 5	113 1 1	13,024 5 5	- - -	78 4 0	13,102 9 5
COUNTY OF SUSSEX:—								
Hastings - - -	32	211 2	623 10 6	44 3 1	2,109 0 0	- - -	- - -	2,109 0
COUNTY OF WARWICK:—								
Alcester - - -	17	102 6	92 9 10	13 10 1	599 5 0	- - -	- - -	599 5
Henley-in-Arden - - -	17	161 2	24 7 9	29 19 7	819 10 0	- - -	15 0 0	834 10
Stratford-upon-Avon - - -	21	95 4	163 7 4	3 18 3	1,230 0 0	- - -	1 10 0	1,231 10
	55	359 4	280 4 11	47 7 11	2,648 15 0	- - -	16 10 0	2,665 5

* Incomplete.

† Estimated.

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
886 13 1	78 18 7	2,241 17 9	152 12 8	298 1 2	- - -	9 9 3	3,667 12 6	129 3 8	573 12 6
1,292 19 10	611 3 5	778 15 11	60 4 7	173 19 5	76 4 10	18 2 8	3,011 10 8	233 8 6	260 11 11
786 4 4	380 7 0	931 10 7	93 18 6	183 10 3	- - -	18 14 4	2,394 5 0	335 8 6	289 16 3
233 4 6	107 2 8	191 14 0	28 2 1	135 1 3	17 18 0	190 6 7	903 9 1	333 8 4	1 1 5
- - -	- - -	1,397 0 1	8 14 6	98 15 7	- - -	0 11 8	1,505 1 10	607 17 7	22 8 10
671 8 8	354 7 3	43 13 9	21 2 0	144 16 1	- - -	9 12 3	1,245 0 0	182 10 2	141 17 4
380 7 9	323 1 9	625 14 8	295 0 8	170 4 1	- - -	12 10 9	1,806 19 8	251 17 2	130 18 1
568 5 10	180 1 5	170 9 7	68 16 4	161 3 6	5 0 5	- - -	1,153 17 1	148 0 8	139 16 4
411 2 8	118 16 11	44 19 11	45 16 5	124 19 9	2 3 6	33 3 9	781 2 11	95 10 4	74 1 9
622 9 8	327 16 7	256 17 5	65 8 7	224 3 11	463 3 9	4 3 10	1,964 3 9	301 19 6	135 1 0
496 14 3	197 9 4	385 5 1	79 11 11	143 12 0	- - -	16 2 3	1,318 14 10	225 19 8	79 3 9
569 16 3	62 4 0	682 9 7	84 6 3	198 0 0	- - -	- - -	1,596 16 1	249 6 1	224 15 6
464 3 1	- - -	594 10 4	24 7 1	99 17 11	24 3 5	145 1 5	1,352 3 3	198 2 3	178 11 0
1,263 17 0	4 16 6	1,764 7 6	130 14 2	230 0 0	- - -	4 4 0	3,397 19 2	612 15 3	232 6 9
785 17 1	397 6 3	987 16 11	34 0 6	173 18 7	- - -	- - -	2,378 19 4	235 0 10	178 5 11
648 14 11	255 5 4	511 12 3	136 9 6	162 0 5	- - -	2 0 6	1,716 2 11	553 0 3	141 10 7
702 8 11	222 11 1	8 12 11	45 3 11	218 17 11	- - -	11 16 6	1,209 11 3	215 10 4	114 9 6
845 18 5	638 12 3	243 8 6	159 17 0	154 11 5	143 5 2	9 7 4	2,195 0 1	412 16 9	507 3 9
837 8 8	394 17 0	315 13 8	26 18 6	180 14 8	14 11 8	10 12 11	1,780 17 1	63 15 0	129 18 10
12,467 14 11	4,654 17 4	12,176 10 5	1,561 5 2	3,276 7 11	746 10 9	496 0 0	35,379 6 6	5,385 10 10	3,555 11 0
85 10 5	12 4 3	101 12 5	- - -	82 11 9	- - -	- - -	281 18 10	117 14 3	94 12 9
275 7 3	117 10 4	815 7 11	66 0 1	177 19 10	- - -	26 0 8	1,478 6 1	89 8 9	363 8 8
282 16 6	156 0 0	826 10 3	33 5 3	148 15 2	- - -	29 16 6	1,477 3 8	231 6 10	40 3 5
356 10 6	63 1 9	305 10 11	116 19 0	586 19 11	- - -	16 5 0	1,445 7 1	344 15 9	163 9 3
283 15 2	- - -	513 6 6	209 10 9	157 5 5	- - -	237 10 0	1,401 7 10	98 2 5	75 13 0
11 10 8	43 16 0	585 16 9	76 5 8	120 10 0	- - -	- - -	827 19 1	1,018 19 5	27 10 9
1,210 0 1	380 8 1	3,046 12 4	502 0 9	1,191 10 4	- - -	309 12 2	6,640 3 9	1,782 13 2	670 5 1
655 7 0	455 8 3	280 17 3	42 17 2	151 19 1	215 11 11	124 15 2	1,926 15 10	57 8 3	312 0 0
375 4 1	156 18 2	14 4 11	10 17 6	104 13 0	- - -	16 15 6	678 13 2	298 6 8	21 2 0
310 17 1	2 0 0	560 17 9	10 14 8	141 19 10	- - -	22 9 1	1,048 18 5	208 12 11	131 6 9
413 12 7	436 12 11	105 11 2	39 17 0	153 12 2	- - -	5 7 9	1,154 13 7	77 12 7	36 9 3
393 6 7	- - -	494 5 3	49 11 7	184 3 7	- - -	38 18 2	1,160 5 2	87 16 6	151 0 6
325 2 10	4 11 0	- - -	56 19 5	137 14 7	- - -	- - -	524 7 10	107 15 4	10 12 0
318 14 3	354 19 7	423 2 5	6 15 7	114 4 1	63 2 7	- - -	1,280 18 6	330 3 9	65 17 11
439 7 4	493 14 3	267 7 6	32 15 0	162 0 8	4 2 10	2 6 8	1,401 14 3	270 9 10	227 8 3
155 7 2	129 18 8	55 7 9	105 10 2	112 3 0	- - -	435 15 7	994 2 4	35 14 2	354 17 11
423 14 11	115 4 5	1,302 10 7	66 10 9	254 12 11	- - -	13 11 11	2,176 5 6	105 4 6	373 15 9
621 2 6	602 1 11	231 15 2	29 3 6	280 6 10	- - -	11 14 8	1,776 4 7	630 12 6	130 16 1
4,431 16 4	2,751 9 2	3,735 19 9	451 12 4	1,797 9 9	282 17 4	671 14 6	14,122 19 2	2,209 17 0	1,815 6 5
786 5 10	651 8 1	516 2 10	106 11 8	264 1 9	13 10 0	64 10 9	2,402 10 11	499 12 3	213 15 9
314 19 4	43 16 7	36 12 3	49 14 9	98 17 2	- - -	27 19 8	571 19 9	131 0 2	24 15 2
277 1 11	44 2 9	172 19 4	23 8 6	68 4 9	- - -	- - -	585 17 3	265 2 10	22 1 11
370 1 6	214 10 1	219 9 9	48 13 7	147 3 2	63 7 8	0 6 0	1,063 11 9	416 4 6	88 17 2
962 2 9	302 9 5	429 1 4	121 16 10	314 5 1	63 7 8	28 5 8	2,221 8 9	812 7 6	135 14 3

NAMES OF DISTRICTS.	Returns.	Length of Highways.	CASH BALANCE, 25th March 1864.		RECEIPTS.			
			In Hand.	Overspent.	Rates or Assessments.	From Turnpike Trusts.	Other Receipts.	TOTAL RECEIPTS.
COUNTY OF WILTS :—			M. F.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Amesbury - - -	23	95 2	81 9 3	- - -	268 10 6	- - -	0 2 6	268 13
Calne - - -	11	81 0	16 0 1	16 15 11	927 0 0	- - -	10 3 0	937 3
Chippenham - - -	29	221 0	81 16 8	24 13 0	2,071 2 11	- - -	- - -	2,071 2 11
Cricklade - - -	12	69 4	271 1 6	5 18 1	1,150 15 0	- - -	19 3 6	1,169 18 0
Devizes - - -	29	144 0	190 9 6	10 2 9	1,651 5 6	22 10 0	18 13 6	1,692 9 0
Everley and Pewsey - - -	27	170 0	38 0 2	14 12 2	872 10 0	- - -	- - -	872 10 0
Hindon - - -	32	322 4	244 13 2	38 14 2	1,207 0 0	178 11 1	16 15 0	1,402 6 1
Malmesbury - - -	28	171 4	245 14 2	11 0 0	1,723 0 0	- - -	39 14 8	1,762 14 8
Marlborough - - -	25	239 5	260 15 9	12 14 8	1,317 7 6	- - -	- - -	1,317 7 6
Salisbury - - -	48	307 6	271 8 4	2 13 10	1,229 7 9	- - -	17 3 9	1,246 11 6
Swindon - - -	21	231 0	153 2 6	67 13 9	4,451 5 0	196 13 7	4 11 6	4,652 10 1
Trowbridge - - -	24	185 0	344 3 5	24 8 5	1,980 11 3	- - -	27 8 5	2,007 19 8
Warminster - - -	23	105 2	135 18 2	15 13 2	1,042 0 0	- - -	3 0 0	1,045 0 0
	332	2,343 3	2,334 12 8	244 19 11	19,891 15 5	397 14 8	156 15 10	20,446 5 11
COUNTY OF WORCESTER :								
Evesham - - -	19	70 0	141 15 6	5 17 0	1,000 0 0	- - -	- - -	1,000 0 0
Kidderminster - - -	14	133 7	87 1 7	24 5 11	861 1 0	- - -	- - -	861 1 0
Martley - - -	26	147 1	149 13 0	25 2 9	1,918 15 0	- - -	- - -	1,918 15 0
Redditch - - -	10	152 4	76 0 7	13 7 11	864 3 0	- - -	- - -	864 3 0
Shipston-on-Stour - - -	31	99 0	155 3 0	17 15 10	1,368 0 0	- - -	3 12 1	1,371 12 1
Tenbury - - -	18	89 4	136 5 2	9 4 5	1,093 1 8	- - -	- - -	1,093 1 8
Upton-on-Severn - - -	20	154 2	- - -	- - -	1,698 8 1	- - -	- - -	1,698 8 1
Upton Snodsbury - - -	32	121 5	117 18 8	28 3 5	842 15 4	- - -	- - -	842 15 4
	170	967 7	863 17 6	123 17 3	9,646 4 1	- - -	3 12 1	9,649 16 2
COUNTY OF YORK :—								
Lower Strafforth and Tickhill -	54	291 7	674 16 1	104 14 9	4,281 10 0	- - -	23 3 5	4,304 13 5
COUNTY OF DENBIGH :—								
Abergele - - -	6	125 3	123 3 5	13 6 7	601 10 0	- - -	- - -	601 10 0
Llangollen - - -	11	240 6	136 15 8	93 6 11	895 3 4	- - -	0 9 6	895 12 10
Llanrwst - - -	9	260 0	92 19 11	83 8 3	600 16 7	- - -	8 0 0	608 16 7
Ruthin - - -	15	194 0	90 15 11	126 15 0	580 10 0	- - -	2 10 0	583 0 0
Wrexham - - -	32	250 0	353 17 10	13 14 3	2,470 10 0	- - -	1 8 10	2,471 18 10
	73	1,070 1	797 12 9	330 11 0	5,148 9 11	- - -	12 8 4	5,160 18 3

EXPENDITURE.								CASH BALANCE, 31st December 1864.	
Manual Labour.	Team Labour.	Materials.	Tradesmen's Bills.	Salaries and Common Charges.	To Turnpike Trusts.	Other Payments.	TOTAL EXPENDITURE.	In Hand.	Overspent.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
175 6 5	33 18 11	- - -	19 6 3	95 14 7	- - -	- - -	324 6 2	80 14 0	54 17 11
292 9 10	156 2 1	446 6 1	13 15 1	122 0 7	162 2 11	- - -	1,192 6 7	26 2 0	282 1 5
492 18 4	271 19 10	613 5 5	49 16 4	101 1 4	30 1 0	4 3 6	1,563 5 9	774 10 9	209 9 11
217 4 3	138 10 10	822 18 9	19 16 10	100 16 0	- - -	43 4 1	1,342 10 9	129 13 10	37 2 8
576 6 2	778 16 8	255 1 0	27 9 1	206 9 10	- - -	44 13 3	1,888 16 0	193 13 3	209 13 6
308 11 2	95 12 10	114 18 11	86 9 0	155 9 4	- - -	- - -	761 1 3	200 14 3	65 17 6
526 16 3	440 11 6	400 11 6	2 14 11	395 10 7	- - -	- - -	1,766 4 9	262 3 10	420 3 6
765 10 2	361 12 8	465 12 6	2 5 0	212 10 11	87 0 0	- - -	1,894 11 3	229 12 7	126 15 0
462 1 4	250 6 1	316 2 6	99 17 7	151 4 10	- - -	- - -	1,279 12 4	424 7 1	138 10 10
408 14 6	141 5 9	224 5 6	84 13 1	351 14 0	- - -	16 6 2	1,226 19 0	497 10 3	209 3 3
1,015 0 11	1,535 14 0	2,025 0 4	125 3 7	268 12 7	25 0 0	- - -	4,994 11 5	531 9 3	788 1 10
751 6 1	634 16 1	508 5 7	19 0 2	171 4 5	- - -	7 9 6	2,092 1 10	311 4 1	75 11 3
334 8 4	106 4 6	205 15 3	46 2 9	141 6 8	- - -	17 10 3	851 7 9	353 18 7	40 1 4
6,326 13 9	4,945 11 9	6,398 3 4	595 19 8	2,473 15 8	304 3 11	133 6 9	21,177 14 10	4,015 13 9	2,657 9 11
394 19 9	227 13 7	260 12 0	30 9 2	110 19 6	12 19 9	- - -	1,037 13 9	145 16 2	47 11 5
356 18 10	69 6 3	131 5 0	47 7 0	121 13 3	- - -	- - -	726 10 4	232 0 2	34 13 10
716 4 10	470 15 2	246 4 4	55 10 3	147 15 6	73 10 0	5 15 2	1,715 15 3	509 0 2	181 10 2
710 0 4	49 2 0	37 12 3	34 19 6	110 2 2	- - -	4 4 0	946 0 3	114 9 5	133 14 0
497 13 10	463 5 1	610 7 10	71 19 10	191 13 10	34 14 5	96 2 10	1,965 17 8	37 0 9	493 19 2
536 14 11	360 7 1	1 0 0	2 16 7	110 1 5	- - -	- - -	1,011 0 0	243 9 2	34 6 9
377 17 4	477 13 0	414 4 10	32 11 0	117 5 1	- - -	- - -	1,419 11 3	371 1 7	92 4 9
375 4. 4	177 19 9	177 15 1	9 12 2	105 8 6	- - -	12 0 0	857 19 10	266 13 2	192 2 5
3,965 14 2	2,296 1 11	1,879 1 4	285 5 6	1,014 19 3	121 4 2	118 2 0	9,680 8 4	1,919 10 7	1,210 2 6
2,073 5 0	1,315 18 3	1,211 8 3	138 17 1	252 6 0	90 2 3	19 17 2	5,101 14 0	273 8 7	500 7 10
280 8 2	105 4 1	12 4 8	13 16 6	98 17 3	135 0 0	0 2 0	645 12 8	71 2 5	5 8 3
540 3 7	3 1 6	236 6 6	9 13 7	110 0 4	- - -	82 9 2	981 14 8	67 12 2	110 5 3
378 19 2	75 1 5	29 11 0	3 12 0	53 15 5	70 0 0	- - -	610 19 0	57 12 11	50 3 8
314 5 11	87 9 1	27 16 8	14 11 10	151 1 7	- - -	43 19 2	639 4 3	23 18 2	116 1 6
1,369 5 11	659 6 8	226 13 10	82 4 0	240 13 11	- - -	5 6 9	2,583 11 1	284 1 5	55 10 1
2,883 2 9	930 2 9	532 12 8	123 17 11	654 8 6	205 0 0	131 17 1	5,461 1 8	504 7 1	337 8 9

LONDON:

Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

HUMBER RIVER.

RETURN to an Address of the Honourable The House of Commons,
dated 20 March 1866;—for,

“COPY of CORRESPONDENCE with the Secretary of State for the Home Department, as to the probability of an INUNDATION of the RIVER HUMBER taking place in the Parish of *South Cave*, in that Riding.”

Whitehall,
7 April 1866. }

H. WADDINGTON.

COPY of CORRESPONDENCE with the Secretary of State for the Home Department, as to the probability of an INUNDATION of the RIVER HUMBER taking place in the Parish of *South Cave*, in the East Riding of *Yorkshire*.

Mr. *Macturk* to the Secretary of State for the Home Department.

Sir,

Ryeland Hill, South Cave, East Yorkshire.

I HAVE the honour to represent to you that a very serious calamity overhangs this district from a threatened inundation of the Humber, owing to the continued inroads of the river into its banks; an intervening parcel of land, containing some 30 acres, has been gradually washed, and the river has reached the flood-bank and partially undermined it.

Owing to a dispute between the frontage and others as to who is liable for repair, and the refusal of one of the parties to enter upon a reference to ascertain the liability, nobody repairs, except that the Vicar has done some temporary repairs at his own cost, and the danger of an inundation is imminent.

When I draw to your remembrance that spring tides rise to upwards of 16 feet above ordnance datum, and for several miles the adjacent country is only 7, 9, and 12 feet above such datum (*vide* Ordnance maps for elevations), you will at once perceive that an inundation reaching this low district, especially if it happened in the night time, might be expected to be fatal to human life as well as destructive to much cattle and crops.

During this stormy weather the tides come in with great impetuosity, and only on Monday last the tide rose to upwards of 16 feet.

I have, &c.

(signed) *G. G. Macturk*.

N.B.—There is no Court of Sewers in this locality.

The Secretary of State for the
Home Department.

Sir *George Grey*, Bart., M. P., to Lord *Wenlock*.

My Lord,

Whitehall, 7 January 1866.

I HAVE the honour to transmit to your Lordship a copy of a letter which has been addressed to me by Mr. G. Macturk, of Ryeland Hill, South Cave, calling attention to a threatened inundation of the Humber, and to request that you will favour me with your observations on the statements in the above letter.

I have, &c.

The Lord Wenlock, Her Majesty's
Lieutenant for the East Riding
of the County of York.

(signed) *G. Grey*.

Lord *Wenlock* to Sir *George Grey*, Bart., M.P.

Sir,

Eserick Park, York, 21 January 1866.

WITH reference to your letter of the 7th instant, I have the honour to inform you that on last Friday, which was the first day I could spare for the purpose, I went to the place to which Mr. Macturk refers in his letter to you. The name of the place is Crabley, in the parish of South Cave, about two miles from the post-town and railway station of Brough. It is situated almost opposite to the mouth of the River Trent, which, in a south-west gale, beats with great fury against the spot in question. I consider that there is very great danger of an inundation of the Humber, and should such a calamity occur, at least 10,000 acres of land would be submerged, and much risk of loss of life would also arise.

I enclose, for your information, a small plan of the place, and have to add in explanation that this plan was made in 1787, that the foreshore and Humber bank are entirely washed away, or so nearly as to be no protection, and the safety of the district now depends upon a small earth-bank erected some eight years ago by the tenant of Crabley Farm for his own security, and which bank has been very much damaged by the high tides and south-western gales, which took place about a fortnight or three weeks ago; had this bank not been made, the whole district would have been submerged. There is a great dispute as to the liability to repair, and one of the disputants will have nothing to say, any reference or arbitration which might bind both parties. No court of sewers exists in the district. The Act for the enclosure of lands in South Cave was obtained in 1787; but that Act did not justify the Commissioners in making the award which they made, and the Commissioners having gone beyond their powers, no legal remedy exists to discover upon whom the liability to repair lies. By the award of 1787 the foreshore was allotted to the Barnard family, then containing about 30 acres of land. By the same award the Humber bank, at that time about 100 yards inland of the foreshore, was ordered to be made by the allottees or shareholders, Mr. Barnard having the right of pasture upon the bank, which was to be repaired with earth, when necessary, taken from Mr. Barnard's foreshore. Mr. Barnard, up to the year 1846, repaired the foreshore, and in one year spent upwards of 700 *l.* for that purpose; but since that time he has allowed the foreshore to be washed away, and, as I have stated, the safety of the districts depends upon a small bank, which two or three strong tides, if accompanied by high winds, would render almost useless. Meetings of the allottees or shareholders have been held, reference or arbitration have been talked about, legal proceedings have been threatened, but nothing has been done, and the whole matter is at a dead lock. It has been suggested that the Rivers Commission might intervene; but that Commission does not embrace the Humber, and it is doubtful whether its powers are sufficient to deal with so intricate and legal a question.

I have in my possession four opinions from eminent lawyers, taken in 1848, which I shall be glad to forward to you, should you think it advisable to lay this matter before the law officers of the Crown. The Hull and Selby Railway runs close to Crabley, being 16 feet above Ordnance datum; no positive injury is feared, especially as there are two culverts by which the water could be carried, in the event of an inundation.

Should you wish for any further information, I will do my best to supply it.

I have, &c.

The Right Honourable
Sir George Grey Bart., M.P.

(signed) *Wenlock*.

Sir *George Grey*, Bart., M.P., to Lord *Wenlock*.

My Lord,

Whitehall, 2 March 1866.

WITH reference to your Lordship's letter of the 21st January last, on the probability of an inundation of the River Humber occurring in the parish of South Cave, I have the honour to inform you that I submitted the correspondence on this subject, to the law officers of the Crown for their opinion, whether there is any mode by which the Crown can interfere to compel the repair of the embankment,

embankment, and that they have reported that they are of opinion that the Crown has no power to interfere in the case, except by the appointment of a Commission of Sewers, under the provisions of the 24 & 25 Vict. c. 133, ss. 4, *et seq.*

Under the provisions of that statute, the initiative, with a view to the appointment of a Commission of Sewers, must be taken by proprietors of land within the boundaries to which it is proposed the Commission should apply, and probably your Lordship's local knowledge will enable you to communicate with gentlemen residing in the district, in order that measures may be taken by them, if they think fit, for the appointment of such Commission, in accordance with the provisions of the statute.

The Lord Wenlock,
Her Majesty's Lieutenant for the
East Riding of the County of York.

I have, &c.
(signed) *G. Grey.*

HUMBER RIVER.

COPY OF CORRESPONDENCE with the Secretary of State for the Home Department, as to the probability of an INUNDATION of the RIVER HUMBER taking place in the parish of *South Cave*, in the East Riding of *Yorksire*.

(*Lord Hotham.*)

*Ordered, by The House of Commons, to be Printed,
10 April 1866.*

COPY of RULES and REGULATIONS with reference to LOANS to be made towards the Erection of DWELLINGS for the LABOURING CLASSES, under the 29 Vict. c. 28.

1. As regards Applications.

ALL applications shall be made to the Public Works Loan Commissioners by letter addressed to their Secretary generally setting forth description and nature of the Company or authority proposing to obtain an advance.

Plans of the ground proposed to be taken, and of the houses, if any, upon it, should accompany the application, as well as plans and specifications of the proposed buildings, calculated to show that the dwellings are suitable for the labouring classes, and that they possess all proper and necessary conveniences in connection with such dwellings, together with an estimate of the cost and a statement showing how it is proposed to raise the difference between the loan and the estimate.

An assurance should be appended, given on the part of the applicant, that the houses are *bonâ fide* intended as dwellings for the labouring classes.

Parties to whom loans may be advanced will be required to enter into covenants to repair and insure, for user (as far as practicable) by persons belonging to the labouring classes, and to submit to such bye-laws as shall be approved by the Commissioners of the Treasury, and to such inspection of the dwelling-houses from time to time, both as regards repair and conformity to bye-laws, as the Commissioners of the Treasury may direct, and such other covenants as the Commissioners may deem necessary.

The Public Works Loan Commissioners shall submit the plans, specifications, and estimates to the Board of Works for their opinion, and report as to their suitability and sufficiency for occupation by persons of the labouring classes

2. As regards Treasury Sanction.

1. All applications for the sanction of a loan as required under section 4 of 29 Vict. c. 28 (3), shall be made to the Treasury through the Public Works Loan Commissioners, and shall be accompanied by the Report of the Board of Works and by a certificate or statement by the Public Works Loan Commissioners, that the party applying for the advance has satisfied them that the security is adequate, and that sufficient means exist for carrying out the undertaking.

2. On being satisfied on these points, the Treasury sanction will be given, subject to the sufficiency of the title being established for the satisfaction of the Public Works Loan Commissioners.

3. As regards Expenditure and Applications for Instalments of Advances.

1. The application shall be to the Public Works Loan Commissioners, and in such form as they shall approve.

2. It shall contain a detailed statement or certificate of the expenditure actually incurred, and a certificate of the state of the works, and such works shall be subject to the inspection and report of an officer of the Department of Works.

Treasury Chambers, }
4 August 1866. }

GEORGE WARD HUNT.

LABOURING CLASSES'
DWELLING HOUSES ACT (1866).

COPY of RULES and REGULATIONS with reference to LOANS to be made towards the Erection of DWELLINGS for the LABOURING CLASSES, under 29 Vict. c. 28.

(Presented pursuant to Act of Parliament.)

Ordered, by The House of Commons, to be Printed,
6 August 1866.

RETURNS

RELATING TO

LIVE STOCK IN THE UNITED KINGDOM.

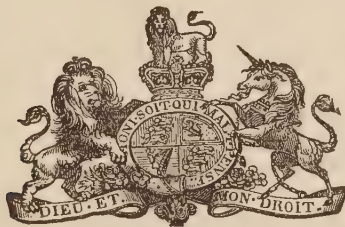
No. 1.—TOTAL NUMBER of LIVE STOCK in each DIVISION of the UNITED KINGDOM.

No. 2.—AREA and POPULATION of each COUNTY in GREAT BRITAIN; NUMBER of each kind of LIVE STOCK; and NUMBER of CATTLE DIED of, or KILLED on ACCOUNT of, PLAGUE in each COUNTY of GREAT BRITAIN.

No. 3.—NUMBER of Cows and other CATTLE, according to AGE; NUMBER of SHEEP, according to AGE; and NUMBER of PIGS, in each COUNTY in GREAT BRITAIN.

No. 4.—POPULATION and LIVE STOCK in the UNITED KINGDOM and VARIOUS FOREIGN COUNTRIES.

Presented to both Houses of Parliament by Command of Her Majesty,
May 1866.



LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

1871

RECEIVED

1871

1871

1871

RETURNS

RELATING TO

LIVE STOCK IN THE UNITED KINGDOM.

No. 1.—TOTAL NUMBER of CATTLE, SHEEP, and PIGS in each DIVISION of the UNITED KINGDOM.

DIVISIONS OF UNITED KINGDOM.	DATE OF RETURNS.	NUMBER OF LIVE STOCK.				
		CATTLE.			SHEEP.*	PIGS.
		Cows.	Other Cattle.	Total.		
ENGLAND - - - -	5th March 1866	1,290,529	2,016,505	3,307,034	15,124,541	2,066,299
WALES - - - -	Do.	222,546	318,855	541,401	1,668,663	191,604
SCOTLAND - - - -	Do.	370,457	566,954	937,411	5,255,077	219,716
IRELAND - - - -	Year 1865	1,386,176	2,107,238	3,493,414	3,688,742	1,299,893
ISLE OF MAN - - -	5th March 1866	7,755	10,932	18,687	55,954	10,956
CHANNEL ISLANDS :—						
JERSEY - - - -	Do.	5,815	6,222	12,037	517	6,332
GUERNSEY, &c. - - -	Do.	3,030	3,946	6,976	1,214	5,599
TOTAL for UNITED KINGDOM - - - -	- - - -	3,286,308	5,030,652	8,316,960	25,794,708	3,800,399

* The Number of Sheep in these Returns so far as they relate to the Northern Counties of England and to Scotland, is probably short by a large Number of the Lambs of the present year in consequence of the date at which the Returns were made.

No. 2.—AREA and POPULATION of each COUNTY in GREAT BRITAIN; and NUMBER of each kind of LIVE STOCK, and NUMBER of CATTLE DIED of or KILLED on account of PLAGUE in each COUNTY of GREAT BRITAIN.

COUNTIES (PROPER) in GREAT BRITAIN.	AREA.	POPULA- TION (1861).	NUMBER of LIVE STOCK Existing upon 5th March 1866.			No. of Cattle Died of or Killed on account of Plague up to Week ended 3rd March 1866.	Esti- mated Ordinary Stock of Cattle.	No. of Cattle Died of or Killed on account of Plague up to Week ended 21st April 1866.	Percentage of Losses of Cattle from Plague up to 21st April 1866, com- puted upon Estimated Ordinary Stock.	
			CATTLE.	SHEEP.	PIGS.					
ENGLAND.										
BEDFORD - - - -	295,582	135,287	25,513	180,250	36,796	402	25,915	442	1·70	
BERKS - - - -	451,210	176,256	30,149	327,316	41,265	483	30,632	499	1·62	
BUCKINGHAM - - -	466,932	167,993	51,840	263,015	39,266	844	52,684	1,856	3·52	
CAMBRIDGE - - - -	525,182	176,016	31,731	255,036	58,225	5,355	37,086	6,640	17·90	
CHESTER - - - -	707,078	505,428	93,044	96,989	57,692	32,148	125,192	42,922	34·28	
CORNWALL - - - -	873,600	369,390	133,652	300,049	63,920	818	134,470	926	·69	
CUMBERLAND - - -	1,001,273	205,276	109,225	396,021	40,742	3,152	112,377	5,370	4·78	
DERBY - - - -	658,803	339,327	113,195	176,122	31,452	374	113,569	1,029	·90	
DEVON - - - -	1,657,180	584,373	184,077	769,126	94,475	126	184,203	169	·09	
DORSET - - - -	632,025	188,789	70,002	492,623	38,676	12	70,014	15	·02	
DURHAM - - - -	622,476	508,666	52,322	146,696	14,140	373	52,695	406	·77	
*ESSEX (EXTRA METROPOLITAN) -	1,009,389	321,407	50,736	373,129	98,948	1,846	52,582	1,928	3·66	
GLOUCESTER - - - -	805,102	485,770	96,831	356,373	50,933	76	96,907	116	·12	
HANTS - - - -	1,070,216	481,815	48,690	619,598	79,789	286	48,976	299	·61	
HEREFORD - - - -	534,823	123,712	65,184	257,196	25,260	533	65,717	548	·83	
*HERTFORD (EXTRA METROPOLITAN) -	356,625	154,653	20,830	206,858	32,194	346	20,166	486	2·29	
HUNTINGDON - - - -	229,544	64,250	17,667	117,821	26,602	2,137	19,804	2,238	11·30	
*KENT (EXTRA METROPOLITAN) -	974,764	509,455	50,835	709,056	66,763	1,362	52,197	1,371	2·63	
LANCASTER - - - -	1,219,221	2,429,440	202,552	217,615	50,375	2,578	205,130	3,841	1·87	
LEICESTER - - - -	514,164	237,412	89,115	290,554	23,250	240	89,355	333	·37	
LINCOLN - - - -	1,775,457	412,246	169,294	1,088,204	91,522	6,360	175,654	9,955	5·66	
MONMOUTH - - - -	368,399	174,633	36,735	131,158	13,152	—	36,735	—	—	
NORFOLK - - - -	1,354,301	434,798	92,386	596,683	115,876	4,574	96,960	5,638	5·81	
NORTHAMPTON - - -	630,358	227,704	74,262	435,837	38,366	2,096	76,358	2,476	3·24	
NORTHUMBERLAND - -	1,249,299	343,025	78,431	635,487	24,621	888	79,319	919	1·16	
NOTTINGHAM - - -	526,076	293,867	67,165	245,532	29,083	1,221	68,386	2,308	3·37	
OXFORD - - - -	472,717	170,944	42,135	333,304	42,372	1,312	43,447	2,566	5·90	
RUTLAND - - - -	95,805	21,861	11,651	75,755	3,754	18	11,669	19	·16	
SALOP - - - -	826,055	240,959	107,208	327,612	59,674	3,503	110,711	5,412	4·89	
SOMERSET - - - -	1,047,220	444,873	173,547	636,975	75,469	112	173,659	178	·10	
STAFFORD - - - -	728,468	746,943	107,298	231,936	47,967	2,508	109,806	3,585	3·26	
SUFFOLK - - - -	947,681	337,070	55,767	407,929	133,498	1,592	57,359	2,022	3·52	
*SURREY (EXTRA METROPOLITAN) -	377,790	141,364	22,037	121,928	23,618	1,142	23,179	1,171	5·04	
SUSSEX - - - -	936,911	363,735	74,670	485,056	42,642	1,064	75,734	1,066	1·40	
WARWICK - - - -	563,946	561,855	67,249	285,878	36,613	568	67,817	598	·88	
WESTMORELAND - - -	485,432	60,817	55,328	224,664	7,413	—	55,528	—	—	
WILTS - - - -	865,092	249,311	77,724	596,822	61,012	99	77,823	99	·13	
WORCESTER - - - -	472,165	307,397	45,789	204,154	36,686	120	45,909	197	·43	
YORK {	EAST RIDING - - -	768,419	240,227	64,809	416,853	52,589	20,038	393,421	24,796	6·30
	CITY OF YORK - - -	2,720	40,433							
	NORTH RIDING - - -	1,350,121	245,154							
	WEST RIDING - - -	1,709,307	1,507,796							
TOTAL {	For COUNTIES of ENGLAND -	32,149,923	15,731,727	3,269,247	14,995,444	2,032,210	100,706	3,369,953	134,486	4·00
	„ METROPOLITAN POLICE DISTRICT - - -	440,474	3,222,717	37,787	129,097	34,089	6,696	44,483	7,028*	15·80
	„ ENGLAND - - -	32,590,397	18,954,444	3,307,034	15,124,541	2,066,299	107,402	3,414,436	141,514	4·14

* This total of 7,028 includes 6,908 for the "Metropolitan Police District" up to the 31st of March, and 120 for the "Metropolis," or Districts under the Board of Works from 31st of March to 21st of April.

No. 2.—AREA and POPULATION of each COUNTY in GREAT BRITAIN; and NUMBER of each kind of LIVE STOCK, and NUMBER of CATTLE DIED of or KILLED on account of PLAGUE in each COUNTY of GREAT BRITAIN—*Continued.*

COUNTIES (PROPER) in GREAT BRITAIN.	AREA.	POPULA- TION (1861.)	NUMBER of LIVE STOCK Existing 5th March 1866.			No. of Cattle Died of or Killed on account of Plague up to Week ended 3rd March 1866.	Esti- mated Ordinary Stock of Cattle.	No. of Cattle Died of or Killed on account of Plague up to Week ended 21st April 1866.	Percentage of Losses of Cattle from Plague up to 21st April 1866, com- puted upon Estimated Ordinary Stock.
			CATTLE.	SHEEP.	PIGS.				
WALES.									
ANGLESEA - - - - -	193,453	54,609	35,427	33,715	17,875	—	35,427	—	—
BRECON - - - - -	460,158	61,627	29,604	212,515	7,367	—	29,604	—	—
CARDIGAN - - - - -	443,387	72,245	47,384	198,546	16,708	—	47,384	—	—
CAERMARTHEN - - - -	606,331	111,796	84,106	110,295	19,339	—	84,106	—	—
CARNARVON - - - - -	370,273	95,694	44,072	139,317	18,940	—	44,072	—	—
DENBIGH - - - - -	386,052	100,778	46,695	150,565	26,529	3,299	49,994	3,552	7·16
FLINT - - - - -	184,905	69,737	19,383	35,106	14,860	2,534	21,917	3,186	14·54
GLAMORGAN - - - - -	547,494	317,752	45,911	177,484	14,335	—	45,911	—	—
MERIONETH - - - - -	385,291	38,963	33,343	235,091	7,703	—	33,343	—	—
MONTGOMERY - - - - -	483,323	66,919	58,628	220,241	20,863	—	58,628	—	—
PEMBROKE - - - - -	401,691	96,278	68,842	64,412	21,739	—	68,842	—	—
RADNOR - - - - -	272,128	25,382	28,006	181,376	5,346	—	28,006	—	—
TOTAL for WALES - - -	4,734,486	1,111,780	541,401	1,668,663	191,604	5,833	547,234	6,738	1·23
SCOTLAND.									
ABERDEEN - - - - -	1,260,625	221,569	133,451	109,292	14,763	347	133,798	358	·27
ARGYLE - - - - -	2,083,126	79,724	57,831	700,621	5,702	—	57,831	—	—
AYR - - - - -	735,262	198,971	75,544	262,973	13,502	737	76,281	781	1·02
BANFF - - - - -	439,219	59,215	36,542	55,409	6,171	—	36,542	—	—
BERWICK - - - - -	302,951	36,613	15,192	193,288	8,344	237	15,429	237	1·54
BUTE - - - - -	109,375	16,331	8,252	34,318	1,250	—	8,252	—	—
CAITHNESS - - - - -	455,708	41,111	19,999	82,676	3,012	—	19,999	—	—
CLACKMANNAN - - - -	29,440	21,450	2,104	9,468	1,261	257	2,361	275	11·64
DUMBARTON - - - - -	204,800	52,034	10,564	53,405	1,196	723	11,287	785	6·96
DUMFRIES - - - - -	702,953	75,878	44,364	371,486	18,612	703	45,067	717	1·59
EDINBURGH - - - - -	234,925	273,997	13,013	113,479	9,609	1,075	14,088	1,077	7·64
ELGIN or MORAY - - -	340,000	42,695	20,406	69,078	5,772	—	20,406	—	—
FIFE - - - - -	328,427	154,770	27,297	93,685	14,193	3,479	30,776	3,781	12·28
FORFAR - - - - -	568,750	204,425	28,645	156,653	14,868	8,856	37,501	9,452	25·20
HADDINGTON - - - - -	179,142	37,634	9,659	91,414	7,646	511	10,170	511	5·02
INVERNESS - - - - -	2,723,501	88,888	45,334	522,006	4,588	1	45,335	1	—
KINCARDINE - - - - -	252,250	34,466	21,529	41,073	4,769	1,205	22,734	1,691	7·44
KINROSS - - - - -	49,812	7,977	4,028	22,450	1,286	562	4,596	660	14·38
KIRKCUDBRIGHT - - -	610,343	42,495	34,658	271,467	10,289	34	34,692	34	·10
LANARK - - - - -	568,867	631,566	56,206	160,014	8,992	4,333	60,539	4,484	7·40
LINLITHGOW - - - - -	81,113	38,645	8,029	23,070	3,166	675	8,704	696	8·00
NAIRN - - - - -	137,500	10,065	5,232	19,862	1,406	—	5,232	—	—
ORKNEY and SHETLAND -	598,726	64,065	43,308	76,624	7,313	—	43,308	—	—
PEEBLES - - - - -	227,869	11,408	5,970	125,831	1,220	5	5,975	5	·08
PERTH - - - - -	1,814,063	133,500	66,150	494,635	17,782	3,794	69,944	4,342	6·21
RENFREW - - - - -	158,268	177,561	21,513	26,503	2,354	455	21,968	519	2·36
ROSS and CROMARTY - -	2,016,375	81,406	36,109	293,754	8,489	—	36,109	—	—
ROXBURGH - - - - -	428,494	54,119	16,084	310,537	6,094	65	16,149	65	·40
SELKIRK - - - - -	166,524	10,449	2,027	100,885	663	15	2,042	15	·73
STIRLING - - - - -	295,875	91,926	21,396	86,392	3,673	2,495	23,891	2,705	11·32
SUTHERLAND - - - - -	1,207,188	25,246	11,262	164,060	1,458	—	11,262	—	—
WIGTOWN - - - - -	327,906	42,095	35,703	118,669	10,273	—	35,703	—	—
TOTAL for SCOTLAND - -	19,639,377	3,062,294	937,411	5,255,077	219,716	30,564	967,975	83,191	3·43
TOTAL for GREAT BRITAIN -	56,964,260	23,128,518	4,785,846	22,048,281	2,477,619	143,799	4,929,645	181,443	3·68

No. 3.—NUMBER of CATTLE, distinguishing COWS and other CATTLE, according to AGE; NUMBER of SHEEP according to AGE; and NUMBER of PIGS, in each COUNTY in GREAT BRITAIN upon 5th March 1866.

COUNTIES (PROPER) in GREAT BRITAIN.	CATTLE.				SHEEP.			PIGS.	
	Cows.	Other Cattle.		Total.	1 Year Old and above.	Under 1 Year Old.	Total.		
		2 Years of Age and above,	Under 2 Years of Age.						
ENGLAND									
BEDFORD - - - -	7,784	8,552	9,177	25,513	133,157	47,093	180,250	36,796	
BERKS - - - -	13,100	7,787	9,262	30,149	236,158	91,158	327,316	41,265	
BUCKINGHAM - - -	23,473	12,577	15,790	51,840	199,051	63,964	263,015	39,266	
CAMBRIDGE - - - -	9,174	10,353	12,204	31,731	196,473	58,563	255,036	58,225	
CHESTER - - - -	57,176	13,707	22,161	93,044	78,124	18,865	96,989	57,692	
CORNWALL - - - -	38,700	42,709	52,243	133,652	199,278	100,771	300,049	63,920	
CUMBERLAND - - -	38,403	26,787	44,035	109,225	224,074	171,947	396,021	40,742	
DERBY - - - -	58,335	22,727	32,133	113,195	120,272	55,850	176,122	31,452	
DEVON - - - -	58,513	60,592	64,972	184,077	533,802	235,324	769,126	94,475	
DORSET - - - -	42,398	13,845	13,759	70,002	335,310	157,313	492,623	38,676	
DURHAM - - - -	16,693	15,955	19,672	52,322	88,954	57,742	146,696	14,140	
*ESSEX (EXTRA METROPN.) -	14,796	20,891	15,049	50,736	284,579	88,550	373,129	98,948	
GLOUCESTER - - - -	34,774	32,131	29,926	96,831	257,397	98,976	356,373	50,933	
HANTS - - - -	25,925	10,730	12,035	48,690	431,945	187,653	619,598	79,789	
HEREFORD - - - -	19,988	19,136	26,060	65,184	184,633	72,563	257,196	25,260	
*HERTFORD (EXTRA METROPN.)	7,235	6,374	7,221	20,830	153,960	52,898	206,858	32,194	
HUNTINGDON - - - -	4,313	6,626	6,728	17,667	89,401	28,420	117,821	26,602	
*KENT (EXTRA METROPN.) -	18,425	16,708	15,702	50,835	532,785	176,271	709,056	66,763	
LANCASTER - - - -	106,952	31,360	64,240	202,552	151,749	65,866	217,615	50,375	
LEICESTER - - - -	29,336	32,439	27,340	89,115	203,929	86,625	290,554	23,250	
LINCOLN - - - -	38,938	68,606	61,750	169,294	762,961	325,243	1,088,204	91,522	
MONMOUTH - - - -	13,452	10,851	12,432	36,735	99,818	31,340	131,158	13,152	
NORFOLK - - - -	24,516	39,096	28,774	92,386	405,117	191,566	596,683	115,876	
NORTHAMPTON - - -	18,378	33,344	22,540	74,262	316,762	119,075	435,837	38,366	
NORTHUMBERLAND - -	17,970	32,781	27,680	78,431	397,748	237,739	635,487	24,621	
NOTTINGHAM - - -	19,925	21,988	25,252	67,165	172,507	73,025	245,532	29,083	
OXFORD - - - -	14,479	12,475	15,181	42,135	232,334	100,970	333,304	42,372	
RUTLAND - - - -	2,321	5,319	4,011	11,651	56,168	19,587	75,755	3,754	
SALOP - - - -	42,846	31,244	33,118	107,208	227,353	100,259	327,612	59,674	
SOMERSET - - - -	84,262	45,157	44,128	173,547	461,055	175,920	636,975	75,469	
STAFFORD - - - -	60,050	21,176	26,072	107,298	164,163	67,773	231,936	47,967	
SUFFOLK - - - -	17,694	19,141	18,932	55,767	303,205	104,724	407,929	133,498	
*SURREY (EXTRA METROPN.) -	8,096	6,461	7,480	22,037	95,267	26,661	121,928	23,618	
SUSSEX - - - -	26,130	25,450	23,090	74,670	348,995	136,061	485,056	42,642	
WARWICK - - - -	26,235	20,846	20,168	67,249	193,727	92,151	285,878	36,613	
WESTMORELAND - -	21,005	10,452	23,871	55,328	165,318	59,346	224,664	7,413	
WILTS - - - -	44,760	14,763	18,201	77,724	412,006	184,816	596,822	61,012	
WORCESTER - - - -	20,818	12,406	12,565	45,789	153,775	50,379	204,154	36,686	
YORK {	EAST RIDING, includ- ing CITY OF YORK }	18,536	21,060	25,213	64,809	237,816	179,037	416,853	52,589
		39,270	33,205	46,758	119,233	308,227	153,811	462,038	53,472
		83,271	41,248	64,822	189,341	363,438	136,758	500,196	72,048
TOTAL for COUNTIES of ENGLAND }	1,268,445	939,055	1,061,747	3,269,247	10,512,791	4,482,653	14,995,444	2,032,210	
TOTAL for METROPOLITAN POLICE DISTRICT }	22,084	7,920	7,783	37,787	107,405	21,692	129,097	34,089	
TOTAL for ENGLAND - -	1,290,529	946,975	1,069,530	3,307,034	10,620,196	4,505,345	15,124,541	2,066,299	

* Metropolitan Counties (Proper), including the Metropolitan Parishes :—

*Essex - - - -	16,599	21,737	15,974	54,310	289,057	89,648	378,705	102,677
*Hertford - - - -	8,160	6,916	8,126	23,202	162,675	55,255	217,930	34,239
*Kent - - - -	21,149	17,362	16,665	56,176	549,478	181,765	731,243	70,311
*Middlesex - - - -	9,565	4,739	3,197	17,501	56,198	6,452	62,650	14,675
*Surrey - - - -	15,163	7,600	9,273	32,036	116,588	32,952	149,540	33,710

LIVE STOCK.

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No. 3.—NUMBER of CATTLE, distinguishing COWS and other CATTLE according to AGE ; NUMBER of SHEEP according to AGE ; and NUMBER of PIGS, in each COUNTY in GREAT BRITAIN upon 5th March 1866—*Continued.*

COUNTIES PROPER in GREAT BRITAIN.	CATTLE.				SHEEP.			Pigs.
	Cows.	Other Cattle.		Total.	1 Year Old and above.	Under 1 Year Old.	Total.	
		2 Years of Age and above.	Under 2 Years of Age.					
WALES.								
ANGLESEA - - - -	12,759	8,677	13,991	35,427	23,651	10,064	33,715	17,875
BRECON - - - -	11,777	7,161	10,666	29,604	168,622	43,893	212,515	7,367
CARDIGAN - - - -	20,492	11,210	15,682	47,384	79,910	28,636	108,546	16,708
CARMARTHEN - - - -	40,567	18,828	24,711	84,106	77,927	32,368	110,295	19,339
CARNARVON - - - -	19,198	10,414	14,460	44,072	109,770	29,547	139,317	18,940
DENBIGH - - - -	19,620	11,229	15,846	46,695	124,481	26,084	150,565	26,529
FLINT - - - -	9,951	3,801	5,631	19,383	28,532	6,574	35,106	14,860
GLAMORGAN - - - -	18,820	13,421	13,670	45,911	138,868	38,616	177,484	14,335
MERIONETH - - - -	13,004	8,269	12,070	33,343	185,137	49,954	235,091	7,703
MONTGOMERY - - - -	20,983	16,342	21,353	58,628	166,651	53,590	220,241	20,863
PEMBROKE - - - -	27,049	17,068	24,725	68,842	45,486	18,926	64,412	21,739
RADNOR - - - -	8,376	7,140	12,490	28,006	138,774	42,602	181,376	5,346
TOTAL FOR WALES -	222,546	133,560	185,295	541,401	1,287,809	380,854	1,668,663	191,604
SCOTLAND.								
ABERDEEN - - - -	43,941	28,641	60,869	133,451	68,842	40,450	109,292	14,763
ARGYLE - - - -	23,434	15,031	19,366	57,831	538,714	161,907	700,621	5,702
AYR - - - -	42,011	11,280	22,253	75,544	173,739	89,234	262,973	13,502
BANFF - - - -	12,959	7,367	16,216	36,542	32,250	23,159	55,409	6,171
BERWICK - - - -	3,989	5,173	6,030	15,192	105,739	87,549	193,288	8,344
BUTE - - - -	3,682	1,673	2,897	8,252	23,085	11,233	34,318	1,250
CAITHNESS - - - -	7,395	4,006	8,598	19,999	41,528	41,148	82,676	3,012
CLACKMANNAN - - - -	825	419	860	2,104	7,139	2,329	9,468	1,261
DUMBARTON - - - -	5,094	2,215	3,255	10,564	39,660	13,745	53,405	1,196
DUMFRIES - - - -	15,861	11,230	17,273	44,364	243,758	127,728	371,486	18,612
EDINBURGH - - - -	5,999	3,291	3,723	13,013	72,351	41,128	113,479	9,609
ELGIN OR MORAY - - - -	6,868	4,826	8,712	20,406	38,946	30,132	69,078	5,772
FIFE - - - -	7,698	10,264	9,335	27,297	46,845	46,840	93,685	14,193
FORFAR - - - -	9,555	7,893	11,197	28,645	101,082	55,571	156,653	14,868
HADDINGTON - - - -	2,091	4,908	2,660	9,659	59,476	31,938	91,414	7,646
INVERNESS - - - -	19,691	7,912	17,731	45,334	394,638	127,368	522,006	4,588
KINCARDINE - - - -	6,869	5,250	9,410	21,529	28,874	12,199	41,073	4,769
KINROSS - - - -	947	1,283	1,798	4,028	11,672	10,778	22,450	4,286
KIRKCUDBRIGHT - - - -	10,717	11,537	12,404	34,658	178,714	92,753	271,467	10,289
LANARK - - - -	30,372	8,446	17,388	56,206	98,571	61,443	160,014	8,992
LINLITHGOW - - - -	3,354	1,983	2,692	8,029	10,314	12,756	23,070	3,166
NAIRN - - - -	1,560	1,366	2,306	5,232	12,076	7,786	19,862	1,406
ORKNEY AND SHETLAND - - - -	18,313	10,146	14,849	43,308	54,050	22,574	76,624	7,313
PEEBLES - - - -	2,426	1,400	2,144	5,970	88,562	37,269	125,831	1,220
PERTH - - - -	21,735	17,266	27,149	66,150	363,596	131,039	494,635	17,782
RENFREW - - - -	12,566	3,195	5,752	21,513	16,434	10,069	26,503	2,354
ROSS AND CROMARTY - - - -	16,636	7,688	11,785	36,109	218,069	75,685	293,754	8,489
ROXBURGH - - - -	4,722	4,773	6,589	16,084	209,296	101,241	310,537	6,094
SELKIRK - - - -	816	442	769	2,027	79,657	21,228	100,885	663
STIRLING - - - -	8,001	5,346	8,049	21,396	60,480	25,912	86,392	3,673
SUTHERLAND - - - -	5,340	2,396	3,526	11,262	137,720	26,340	164,060	1,458
WIGTON - - - -	14,980	9,333	11,390	35,703	74,562	44,107	118,669	10,273
TOTAL for SCOTLAND -	370,457	217,979	348,975	937,411	3,630,439	1,624,638	5,255,077	219,716
TOTAL for GREAT BRITAIN	1,883,532	1,298,514	1,603,800	4,785,846	15,538,444	6,509,837	22,048,281	2,477,619

No. 4.—STATEMENT of the POPULATION and NUMBER of LIVE STOCK in the UNITED KINGDOM and VARIOUS FOREIGN COUNTRIES, according to the LATEST RETURNS.

COUNTRIES.	DATE OF RETURNS of LIVE STOCK.	POPULATION according to Latest Returns.	CATTLE.			SHEEP.	PIGS.
			Cows.	Other Cattle.	Total.		
UNITED KINGDOM - - -	1865-66	29,070,932	3,286,308	5,030,652	8,316,960	25,795,708	3,802,399
RUSSIA - - - -	1859-63	74,139,394	—	—	25,444,000	45,130,800	10,097,000
DENMARK PROPER - -	1861	1,662,734	756,834	361,940	1,118,774	1,751,950	300,928
SLESWIG - - - -	1861	421,486	217,751	172,250	390,001	362,219	87,867
HOLSTEIN - - - -	1861	561,831	198,310	92,062	290,372	165,344	82,398
SWEDEN - - - -	1860	3,859,728	1,112,944	803,714	1,916,658	1,644,156	457,981
PRUSSIA - - - -	1862	18,491,220	3,382,703	2,251,797	5,634,500	17,428,017	2,709,709
HANOVER - - - -	1861	1,880,070	—	—	949,179	2,211,927	554,056
SAXONY - - - -	1861	2,225,240	411,563	226,897	638,460	371,989	270,462
WURTEMBERG - - -	1861	1,720,708	466,758	490,414	957,172	683,842	216,965
GRAND DUCHY OF BADEN -	1861	1,429,199	348,418	273,068	621,486	177,322	307,198
„ „ HESSE - - -	1863	853,315	187,442	129,211	316,653	231,787	195,596
„ „ NASSAU - - -	1864	468,311	116,421	84,224	200,645	152,584	65,979
„ „ MEKLENBURG-SCHWERIN -	1857	539,258	197,622	69,215	266,837	1,198,450	157,522
„ „ OLDENBURG - -	1852	279,637	—	—	219,843	295,322	87,336
HOLLAND - - - -	1864	3,618,459	943,214	390,673	1,333,887	930,136	294,636
BELGIUM - - - -	1856	4,529,461	—	—	1,257,649	583,485	458,418
FRANCE - - - -	1862	37,386,313	5,781,465	8,415,895	14,197,360	33,281,592	5,246,403
SPAIN - - - -	1865	15,658,531	—	—	2,904,598	22,054,967	4,264,817
AUSTRIA - - - -	1863	36,267,648	6,353,086	7,904,030	14,257,116	16,964,236	8,151,608
BAVARIA - - - -	1863	4,807,440	1,530,626	1,655,356	3,185,882	2,058,638	926,522
UNITED STATES - - -	1860	31,445,080	8,728,862	8,182,613	16,911,475	23,317,756	32,555,267

LOCAL GOVERNMENT ACT.

RETURN to an Order of the Honourable The House of Commons,
dated 16 June 1865 ;—*for*,

RETURN “ of the EXPENSES attending the AUDIT of the ACCOUNTS of the several Places under the LOCAL GOVERNMENT ACT for the Year 1864 ; stating the Name of the Auditor, his Place of Residence, the Date of each Audit, the Distance of the Place where the Audit was held from his Place of Residence, the Amount of Fees charged for each Audit, the Amount of the Annual Expenditure of each Local Board so Audited, the Amount of the Travelling Expenses charged for each Audit, stating whether the Auditor travelled specially from his Place of Residence to attend such Audit, and, if not, how the Travelling Expenses were incurred.”

(Lord George Cavendish.)

*Ordered, by The House of Commons, to be Printed,
9 February 1866.*

RETURN of the Expenses attending the AUDIT of the ACCOUNTS of the several Places under the LOCAL GOVERNMENT ACT for the Year 1864; stating the Name of the Auditor, his Place of Residence, the Date of each Audit, the Distance of the Place where the Audit was held from his Place of Residence, the Amount of Fees charged for each Audit, the Amount of the Annual Expenditure of each Local Board so Audited, the Amount of the Travelling Expenses charged for each Audit, stating whether the Auditor travelled specially from his Place of Residence to attend such Audit, and, if not, how the Travelling Expenses were incurred.

NAME of LOCAL BOARD.	AUDITORS.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.	Amount of Expenditure of Local Board for the Year so Audited.	Amount of Travelling Expenses charged for Audit.	Whether Auditor Travelled specially from his Place of Residence to Audit, and, if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.						
Aberavon -	Thomas E. Jones B. Rosser -	Aberavon -	No audit, because of litigation.	50 yards -	£. s. d.	£. s. d.	£. s. d.	
Aberdare -	E. Jones -	Velindre -	23 May -	35 miles by road, 60 miles by railway.	4 2 -	2,387 -	-	Cannot say.
Abersychan -	E. Murrell -	Tewkesbury -	6 May 15 May. 22 July.	50 miles -	8 8 -	450 -	3 12 -	Specially, on 22 July.
Accrington -	W. Roberts -	Rochdale -	29 July -	18 " -	12 12 -	5,723 -	4 15 -	Specially; the Board allowed and paid 9l. 9s.
Aldershot -	G. Barnes -	Newbury -	17 May -	30 " -	5 5 -	1,095 -	-	Poor Law Union accounts were audited at same time.
Alfreton -	W. C. Watson -	Derby -	20 June -	14 " -	2 12 6	450 -	-	Specially: Mr. Watson was assistant to the late auditor.
Almondbury -	F. T. Streeten -	London -	21 February	190 " -	4 8 -	545 -	-	Specially; but the accounts of several other Boards were audited on same journey.
Alnwick and Canonsgate	James Radford -	Gateshead -	11 May -	85 " -	5 5 -	2,092 -	-	Union accounts audited on the same occasion.
Alton -	G. Barnes -	Newbury -	26 May -	27 " -	5 5 -	1,076 -	-	Union accounts audited on the same journey.
Altrincham -	William Roberts -	Rochdale -	12 July -	19 " -	5 5 -	1,775 -	-	Cannot say.
Alvaston and Boulton -	T. K. Roberts -	St. Asaph -	22 Sept. -	104 " -	3 3 -	108 -	-	Cannot say.
Arnold -	H. J. Davis -	Leicester -	23 Sept. -	31 " -	3 3 -	402 -	-	Specially.
Ashford -	H. Bathurst -	Faversham -	4 August -	13 " -	3 3 -	1,047 -	-	Specially.
Astley Abbots -	R. F. Southern -	Ludlow -	4 June -	23 miles by road; 40 miles by rail.	3 3 -	79 -	-	Specially.
Astley Bridge -	William Roberts -	Rochdale -	4 April -	14 miles -	10 -	666 -	-	Specially. The 10l. was awarded by Local Board previous to audit.
Atherton -	William Roberts -	Rochdale -	20 Sept. -	23 " -	5 5 -	2,227 -	1 -	Specially.
Austonley -	William Ellis -	Bingley -	12 Sept. -	31 " -	3 3 -	217 -	-	
Awre -	E. Murrell -	Tewkesbury -	9 May -	30 " -	2 2 -	212 -	-	
Aylesbury -	A. Hayward -	Hammersmith -	3 May -	40 " -	3 3 -	996 -	-	Audits Poor Law Union accounts on the same journey.
Baوپ	William Roberts -	Rochdale -	2 August -	7 " -	6 6 -	6,066 -	1 7 4	Specially.
Baldon -	F. T. Streeten -	London -	20 January	196 " -	4 5 6	1,400 -	-	Audited the accounts of four townships on that day.

Bakewell	T. K. Roberts	St. Asph	19 October	100 miles	-	2	2	174	-	4	4	-	He only travelled from Matlock Bath, a distance of 10 miles. Cannot say how the travelling expenses were incurred.
Bala	W. W. Jones	Machynlleth	30 May	30	-	3	3	72	-	-	-	-	Audited at same time as the Poor Law Union accounts.
Balderaby	James Hunton	Richmond	17 June	20	-	2	10	100	-	-	-	-	Specially.
Balsall Heath	T. S. Simkiss	Wolverhampton	30 May	16	-	5	5	2,636	-	-	-	-	Specially.
Banbury	William Knott	Worcester	5 May	75	-	4	-	3,020	-	-	-	-	Audited with Poor Law Union accounts.
Barkisland	F. T. Streeten	London	18 March	210	-	3	3	234	-	-	12	-	Travelled specially from Wakefield.
Barnet	D. G. Adey	Redbourn	October	16	-	2	2	717	-	-	-	-	At same time as Union accounts.
Barnard Castle	James Hunton	Richmond	24 May	15	-	3	3	662	-	-	-	-	Specially.
Barnsley	Samuel Brewen	Wortley	29 November	6	-	4	4	17,429	-	-	-	-	Specially.
Barton, Eccles, Winton, and Monton.	William Roberts	Rochdale	19 April	15	-	4	4	1,563	-	-	-	-	Audited a portion of the Poor Law Union accounts at same time.
Barton-on-Humber	R. A. White	Grantham	7 July	70	-	6	6	644	-	-	-	-	Accounts of Winterton Local Board audited at same time; but auditor and his clerk travelled from Grant
Barton, St. Michael	Edward Murrell	Tewkesbury	15 June	13	-	3	3	831	-	10	6	-	ham the day preceding audit.
Barton, St. Mary	Edward Murrell	Tewkesbury	15 June	13	-	3	3	1,630	-	10	6	-	Audited at same time as the Gloucester Union accounts.
Basford	H. J. Davis	Leicester	21 July	30	-	5	5	3,008	-	-	-	-	Audited at same time as the accounts of Barton St. Michael district.
Basley	William Ellis	Harrogate	8 October	24	-	5	5	7,146	-	-	-	-	Specially.
Battle	H. Jones (pro tem.)	Lewes	30 June	25	-	5	5	1,304	-	-	7	6	Specially to this audit, and that of a neighbouring Board.
Beaconsfield	A. Hayward	Hammersmith	27 June	-	-	3	3	506	-	-	-	-	Had other business, being executor of the late auditor, who resided at Battle.
Bedford	G. Higgins	Bedford	12 October	$\frac{1}{2}$ mile	-	4	4	1,829	-	-	-	-	Clerk to the Board meets auditor at audit of Union accounts (5 miles).
Bedlingtonshire	R. Usher	Newcastle-on Tyne	27 April	16 miles	-	5	5	1,181	-	-	-	-	Specially.
Berwick-on-Tweed	William H. Logan	Berwick-on-Tweed	25 October	-	-	6	6	2,295	-	-	-	-	Audited by borough auditors.
Beverley	Henry O. Thompson	Beverley	{ 31 March - 30 Sept. }	-	-	12	12	3,933	-	-	-	-	Audited after Union accounts.
Bicester, Market End	M. G. Crossman	Hammersmith	17 June	80 miles	-	4	4	1,041	-	-	-	-	Auditors reside in the town.
Bideford	W. S. Wreghitt	Bideford	1 Sept.	-	-	4	4	1,163	-	-	-	-	Specially.
Bilston	John Jones	Bilston	1 August	$\frac{1}{2}$ mile	-	10	10	7,170	-	-	-	-	Audited day after Pontypool audit.
Birkdale	F. K. Williams	Old Trafford	31 March	38 miles	-	5	5	84	-	-	-	-	Audited after Poor Law Union accounts.
Blaenavon	G. Edwards	Tewkesbury	5 Sept.	Not known	-	4	1	176	-	1	-	-	
Blandford Forum	J. T. Vining	London	25 April	104 miles	-	5	5	962	-	-	-	-	
Blaydon-on-Tyne	J. Radford	Gateshead	21 April	5	-	3	3	215	-	-	-	-	
			16 December	"	-	-	-		-	-	-	-	

RETURN of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act for the Year 1864, &c.—continued.

NAME of LOCAL BOARD.	A U D I T O R S.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.	Amount of Expenditure of Local Board for the Year so Audited.	Amount of Travelling Expenses charged for Audit.	Whether Auditor Travelled specially from his Place of Residence to Audit, and, if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.						
Bollington	William Roberts	Rochdale	26 April	-	£. s. d. 6 7 -	£. s. d. 7,219 - -	£. s. d. - - -	Came specially from Macclesfield, after auditing Union accounts there.
Bolton	John Gordon	Bolton	{ 25 March - 25 Sept. - }	1 mile	8 8 -	6,100 - -	- - -	
Bonsell	T. Myerscough	-	20 October	80 miles	5 5 -	99 - -	- - -	Several accounts audited in same neigh- bourhood at the same time.
Boston	Thomas K. Roberts	St. Asaph	-	-	-	-	-	Borough auditors.
Bowdon	W. P. Shout	Boston	21 Nov.	1 mile	6 6 -	3,914 - -	- - -	Took other Boards in journey.
Bradford (York)	James Buck	-	-	-	-	-	-	
	Henry King	-	-	-	-	-	-	
	William Roberts	Rochdale	- Sept.	20 miles	6 6 -	1,979 - -	- - -	
	J. Broadbent	-	{ after 28 Feb. - 31 August - }	1 mile	25 4 -	204,629 - -	- - -	
	Henry Barker	Bradford	-	-	-	-	-	
	William Greenwood	-	-	-	-	-	-	
Bradford (Lancaster)	William Roberts	Rochdale	23 June	12 miles	5 5 -	1,677 - -	- 18 9	Specially.
Bradley	William Ellis	Harrogate	24 February	-	3 7 -	174 - -	- - -	
Braintree	Henry Collin	Billericay	18 June	not known	2 12 6	1,426 - -	- - -	
Bridgend	Edward Jones	Velindre	30 June	65 miles	2 2 -	321 - -	1 5 -	
Bridgnorth	Two elective auditors and the Mayor's	Bridgnorth	31 Dec.	-	6 6 -	432 - -	- - -	
Bridlington	J. H. Skinner	Stockton-on-Tees	6 June	60 miles	5 5 -	1,974 - -	- - -	Audited at same time as Union accounts.
Bridport	George Balson	Bridport	1 October	-	4 4 -	624 - -	- - -	
Brigg	John Symes	-	-	-	-	-	-	
Brighouse	R. A. White	Grantham	7 July	50 miles	4 4 -	999 - -	- - -	Audited day after Union accounts.
Brighton	T. Dearnaly	Rastrick	31 January	1 mile	1 1 -	3,425 - -	- - -	
	H. Potter (Mayor's auditor)	Brighton	{ 16 March - 16 Sept. - }	under 1 mile	16 16 -	42,782 - -	- - -	2 l. 2 s. per day to each of the auditors elected by the burgesses; Mayor's auditor receives nothing.
Bristol	J. W. Hemmings	-	-	-	-	-	-	
	W. D. Savage	-	-	-	-	-	-	
	J. T. Pike	Bristol	14 October	-	10 10 -	62,237 - -	- - -	
	George Thomas	-	-	-	-	-	-	
	F. K. Burnes	-	-	-	-	-	-	
Brixham, Lower	R. C. Tucker	Ashburton	30 June	17 miles	3 3 -	892 - -	- - -	Audited after Union audit.
Bromsgrove	T. S. Sinkiss	Wolverhampton	19 May	20 "	3 3 -	757 - -	- - -	
Brynmaur	Edward Murrell	Tewkesbury	26 April	77 "	4 1 -	1,205 - -	- - -	
Bulkington	T. S. Sinkiss	Wolverhampton	4 Sept.	40 "	2 10 -	189 - -	- - -	Audited after Union audit.
Burley	William Ellis	Bingley	-	10 "	4 14 6	559 - -	- - -	Came to the nearest market town, where the Poor Law Union accounts are audited.
Burslem	W. C. Watson	Derby	22 July	36 "	+ 20 - -	5,736 - -	- - -	Specially.

		C. M. Marchant T. S. Taylor - William Roberts	Bury - Rochdale -	{ August and September 9 and 10 June	1 mile Two hours by rail	8 8 - 6 6 -	27,505 - 1,658 -	- 2 - 6	Specially, on this occasion.
Buxton	-	-	-	-	-	-	-	-	After auditing Union accounts.
Calne	-	John Seagram -	Warminster	21 April	25 miles	2 2 -	351 -	-	The Town Council are the Local Board for the district, and the auditors examine the whole of the books, including the treasurer's and rate collector's Audited other Local Boards' accounts on same day. Is Poor Law auditor, and called when on his circuit.
Carlisle	-	J. Sowerby J. Hannah	Carlisle	5 Dec.	-	25 4 -	7,590 -	-	Specialty; and his clerk also. Specialty. Specialty. Specialty. Specialty, to audit this and other Boards' accounts.
Carmarthen	-	G. Porter (Mayor's) W. T. Phillips - Thomas Wilton	Carmarthen	- March	-	8 8 -	-	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Cartworth	-	T. W. Rawson (late)	Halifax	29 August	14 miles	2 12 6	307 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Castleford	-	S. Brewin	Wortley	8 Dec.	20 "	2 10 -	1,414 -	-	Specialty. Specialty. Specialty. Specialty.
Carnarvon	-	J. Jackson	Carnarvon	7 Dec.	-	2 2 -	1,295 -	- 13 6	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Chatham	-	G. M. Arnold	Gravesend	5 July	8 miles	5 5 -	3,058 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Chelmsford	-	Henry Collin	Billericay	1 May	10 "	5 3 -	8,130 -	-	Specialty. Specialty. Specialty. Specialty.
Cheltenham	-	Edward Murrell	Tewkesbury	25 July	9 "	5 5 -	24,441 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Cheshunt	-	T. W. Ratcliff	Nottingham	26 Sept.	21 "	5 5 -	562 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Chilvers, Coton	-	T. S. Simkiss	Wolverhampton	27 April	37 "	2 10 -	228 -	-	Specialty. Specialty. Specialty. Specialty.
Chorley	-	William Rees	Old Trafford	2 August	25 "	11 11 -	5,450 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Christchurch	-	Edward Murrell	Tewkesbury	9 June	40 "	3 3 -	355 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Clayton-le-Moors	-	William Rees	Old Trafford	24 August	25 "	5 5 -	25 16 6½	-	Specialty. Specialty. Specialty. Specialty.
Clayton, West	-	S. Brewin	Wortley	26 June	6 "	1 10 -	248 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Cleckheaton	-	F. T. Streeten	London	21 January	200 "	4 4 -	948 -	- 1 6	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Clevedon	-	John Seagram	Warminster	3 May	42 "	5 5 -	1,012 -	-	Specialty. Specialty. Specialty. Specialty.
Clitheroe	-	H. Bulcock	Clitheroe	18 April	-	1 1 -	622 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Cockermouth	-	W. Hodgkinson	Ulverston	22 May	-	2 12 6	782 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Colchester	-	R. F. Yarker	Colchester	31 July	-	-	4,583 -	-	Specialty. Specialty. Specialty. Specialty.
Cottingham	-	J. B. Harvey Thomas Catchpool E. S. Sanders S. Brewin	Wortley	10 May	-	2 2 -	1,262 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Coventry	-	John Ward R. Hands J. Anstey	Coventry	{ 31 Mar. 30 Sept.	-	12 12 -	8,694 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Crompton	-	William Roberts	Rochdale	11 August	4 miles	5 5 -	1,044 -	- 4 6	Specialty. Specialty. Specialty. Specialty.
Croston	-	William Rees	Old Trafford	7 Sept.	40 "	5 5 -	214 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Croydon	-	William Fossett	Lewisham	17 July	7 or 8 miles	25 -	43,318 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.
Crumpsall	-	William Roberts	Rochdale	29 July	12 miles	5 5 -	869 -	- 7 6	Specialty. Specialty. Specialty. Specialty.
Cuckfield	-	F. Merryfield	Brighton	27 July	15 "	3 3 -	148 -	-	Audited Newport Union accounts at same time. Auditor appointed the day of audit unsolicited. Specialty. Audited other accounts about same time. Specialty.
Cumberworth	-	T. W. Rawson	Halifax	27 August	8 "	3 10 -	389 -	-	The Commissioners appoint the auditors from their own body. Auditor came from Hull (5 miles), from auditing Poor Law Union accounts.

+ A salary fixed by the Local Board.

* Mayor's auditor; receives nothing.

RETURN of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act for the Year 1864—continued.

NAME of LOCAL BOARD.	AUDITORS.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.	Amount of Expenditure of Local Board for the Year so Audited.	Amount of Travelling Expenses charged for Audit.	Whether Auditor Travelled specially from his Place of Residence to Audit, and, if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.						
Cwm-du -	Edward Jones -	Velindre -	27 June -	50 miles -	£. s. d. 2 2 -	£. s. d. 260 - -	£. s. d. 1 1 -	Audited the Bridgend and Cowbridge Union officers' accounts in the same week, but charged the expenses in full, as if he had come expressly for the purpose of auditing the accounts of the Board.
Dartford -	G. M. Arnold -	Gravesend -	3 July -	7 "	5 18 6	2,525	-	Specialty.
Darlington -	James Hunton -	Richmond -	21 February -	12 "	9 9 -	6,050	-	Specialty.
Darton -	S. Brewin -	Wortley -	28 June -	8 "	2 2 -	286	-	-
Dawdon -	J. Radford -	Gateshead -	8 July -	18 "	4 14 6	300	-	Specialty.
Dawlish -	R. C. Tucker -	Ashburton -	22 June -	17 "	4 4 -	1,099	-	Specialty.
Denby -	S. Brewin -	Wortley -	26 June -	5 "	1 10 -	518	-	Audited other Boards' accounts on same day, and at same place.
Denton -	William Roberts -	Rochdale -	13 January -	12 "	18 18 -	4,082	2 13 1	£. 6. 6s. taken off on appeal to the Secretary of State.
Derby -	T. Crump -	Derby -	21 Sept. -	-	-	12,509	-	-
Dewsbury -	W. W. Wallis - J. Renals (Mayor's) J. Cocker -	Derby -	-	-	-	-	-	-
Diss -	G. Hanwood -	Dewsbury -	19 Sept. -	-	25 4 -	12,478	-	-
Dorchester -	R. Fletcher (Mayor's) W. C. Hotson -	Norwich -	26 April -	18 miles -	3 3 -	760	-	Specialty.
Dover -	J. Dralie -	Dorchester -	2 July -	-	8 8 -	3,209	-	-
Dronfield -	R. Groves -	Dover -	15 February -	-	6 - -	17,115	-	-
Dudley -	T. Garriek -	Derby -	5 October -	-	3 3 -	380	-	At same time as Union accounts.
Dukinfield -	R. Stone (late) T. S. Simkiss -	Wolverhampton -	25 May -	30 miles -	5 - -	4,766	-	Specialty.
Dunstable -	William Roberts -	Rochdale -	26 May -	6 "	9 - 8	3,627	-	Specialty.
Durham -	D. G. Adey -	Dunstable -	9 Sept. -	12 "	2 2 -	326	-	Clerk attended at auditor's residence.
Ealing -	J. Boyd, jun. -	Durham -	11 June -	3 "	-	-	-	-
Eastbourne -	W. Shadforth -	Staines -	22 March -	-	4 4 -	7,977	-	Mayor's auditor receives no fee.
East Cowes -	J. Chambers (Mayor's) J. H. Mitchener -	Battle -	15 Sept. -	-	-	-	-	-
	N. P. Kell -	Newport -	8 August -	10 miles -	3 3 -	17,678	-	Specialty.
	J. C. Clarke (late) -		27 and 28 June.	18 "	4 14 6	1,688	1 1 -	Specialty.
			6 August -	5 "	3 3 -	466	-	Specialty.

East Vale	T. K. Roberts	St. Asaph	5 July	72	"	"	5	5	81	-	-	-	Auditor travelled from Burslem, a distance of six miles. The Board think the amount charged is excessively high, and that reform is very much needed.
Edmonton	T. W. Ratcliff	Mile End	26 Sept.	6	"	"	5	-	1,972	-	-	-	Specialty.
Ellemere	F. R. Southern	Ludlow	28 April	36	"	"	5	5	389	-	-	-	Audited Poor Law Accounts at same time.
Ely	E. B. Prest	Cambridge	3 May	16	"	"	5	5	5,015	-	-	-	Specialty.
Emley	F. T. Streeten	London	14 Dec.	-	"	"	4	4	284	-	12	-	Emley is six miles from Wakefield, from whence Mr. Streeten came specially.
Epsom	W. Fossett	Blackheath	13 May	16 miles	"	"	7	7	3,409	-	-	-	Specialty.
Eton	G. Barnes	Newbury	11 July	37	"	"	3	3	456	-	-	-	Audited Poor Law accounts at same time.
Exmouth	J. Tyrrell	Exeter	3 Sept.	10	"	"	5	-	795	-	-	-	Specialty.
Fairworth	William Roberts	Rochdale	27 Sept.	12½	"	"	5	5	3,344	-	14	5	Specialty.
Fairfield	William Roberts	Rochdale	9 June	Two hours by rail	"	"	4	4	166	-	2	6	Specialty to audit Buxton and Fairfield accounts.
Falmouth	N. H. Lawrence	Launceston	11 May	60 miles	"	"	3	3	543	-	-	-	Audited Union accounts at same time.
Farnworth	William Roberts	Rochdale	18 Sept.	12	"	"	10	10	9,841	-	-	-	Specialty.
Farnham	J. C. Clarke	Newport	8 Aug.	20	"	"	5	5	3,896	-	-	-	-
Farnley Tyas	F. T. Streeten	London	21 February	190	"	"	3	-	326	-	-	7	Auditor travelled specially to Huddersfield, where he was met by the clerks to the Local Boards.
Fenton	W. C. Watson	Derby	7 July	35	"	"	6	6	1,846	-	-	-	Auditor came from some place in Yorkshire; distance not known.
Flockton	F. T. Streeten	London	16 Dec.	-	"	"	4	4	79	-	-	12	Audited several accounts in one day.
Fulstone	T. W. Rawson	Halifax	29 August	12	"	"	2	12	398	-	-	-	Auditor did not specially travel from home.
Fulwood	William Rees	Trafford	3 June	34	"	"	5	5	423	-	-	-	-
Gainsborough	R. A. White	Grantham	14 July	43	"	"	5	5	1,177	-	-	-	Specialty.
Golear	F. T. Streeten	London	22 February	200	"	"	4	8	582	-	-	-	Auditor stayed at Huddersfield, and the clerks to Local Boards met him there.
Grantham	R. H. Johnson	Grantham	3 October	-	"	"	6	6	289	-	-	-	-
Grimsby	J. P. King	Great Grimsby	October	3 mile	"	"	-	-	3,838	-	-	-	£.2. 2s. has been claimed by each auditor for each half-yearly audit; this the Local Board object to pay.
Grimsby	Charles Miller	Great Grimsby	October	-	"	"	-	-	-	-	-	-	-
Grimsby	The Corporation Auditors.	Great Grimsby	October	-	"	"	-	-	-	-	-	-	-
Guiseley	William Ellis	Bingley or Keighley.	3 August	9 or 10 miles	"	"	4	4	577	-	-	-	Accounts of two other Local Boards audited on same day.
Gunthwaite and Ing-birchworth.	S. Brewen	Wortley	26 June	5 miles	"	"	1	1	134	-	-	-	-
Halliwell	William Roberts	Rochdale	7 April	14 miles	"	"	10	-	369	-	-	-	Specialty. The Board awarded the auditor the sum of 10 £.; he made no charge.

Return of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act, for the Year 1864, &c.—*continued.*

NAME of LOCAL BOARD.	AUDITORS.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.		Amount of Expenditure of Local Board for the Year so Audited.	Amount of Travelling Expenses charged for Audit.		Whether Auditor travelled specially from his Place of Residence to Audit, and if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.			£. s. d.	£. s. d.		£. s. d.	£. s. d.	
Halstead -	H. Collins -	Billericay -	17 June -	40 miles -	2 12 6	-	3,437 -	-	-	Audited Union accounts the previous day.
Ham Common -	J. C. Meymott -	London -	August -	10 " -	5 14 10	-	676 -	1 4 8	-	Specially. A railway comes within two miles of Ham, and a first class railway fare return ticket is 2s.
Hampton Wick -	J. C. Meymott -	London -	14 & 28 July -	12 " -	4 4 -	-	309 -	- 13 2	-	Specially.
Harborne -	T. S. Smikiss -	Wolverhampton -	29 April -	17 " -	5 5 -	-	192 -	-	-	Specially. Audit occupied 4½ days.
Harrogate -	J. Hunton -	Richmond -	26 June -	60 " -	9 9 -	-	3,683 -	3 11 -	-	Specialty.
Harrow -	J. H. Mirehner -	Staines -	27 July -	18 " -	4 4 -	-	1,569 -	-	-	Specialty.
Hartlepool -	J. Groves -	Hartlepool -	11 October -	400 yards -	12 12 -	-	2,853 -	-	-	
Hastings -	J. Laurensen -	Hastings -	28 October -	- - -	4 4 -	-	20,490 -	-	-	Board make allowance of 3l. 3s.
Havant -	J. J. Lisle -	Hastings -	- - -	- - -	3 3 -	-	-	-	-	Audited accounts of other Boards about same time.
Haworth -	J. Breeds -	Southampton -	17 February -	22 miles -	2 10 -	-	475 -	-	-	
Heage -	J. Wrenn -	London -	- - -	- - -	2 2 -	-	-	-	-	
Heanor -	W. J. Patterson -	Derby -	27 April -	7 " -	4 4 -	-	139 -	1 11 6	-	Specially.
Heap -	F. T. Streeten -	Leicester -	28 June -	38 " -	10 10 -	-	666 -	-	-	
Heaton -	William Roberts -	Rochdale -	31 July -	3½ " -	4 4 -	-	7,891 -	-	-	Not known.
Heckmondwike -	F. T. Streeten -	London -	23 August -	196 " -	4 4 -	-	84 -	- 1 6	-	Specialty for this audit and that of a neighbouring Local Board.
Hepworth -	William Ellis -	Harrogate -	3 October -	24 " -	4 4 -	-	2,536 -	-	-	Specialty.
Hexham -	T. W. Rawson -	Hullifax -	29 August -	15 " -	2 2 -	-	214 -	- 10 6	-	On 7th July; also audited Poor Law Union accounts. Travelled specially on 26th.
Higher Bebbington -	James Radford -	Gateshead -	7 July -	20 " -	5 5 -	-	10,348 -	-	-	
Holbeach -	T. K. Roberts -	St. Asaph -	26 July -	45 " -	10 10 -	-	1,719 -	-	-	Specially, it is thought.
Holme Cultram -	R. A. White -	Grantham -	3 June -	45 " -	4 4 -	-	2,196 -	-	-	Audited at same time as the Poor Law Union accounts.
Holyhead -	R. S. Yarker -	Ulverstone -	20 April -	30 " -	2 12 6	-	450 -	-	-	Usually audited, charged 3l. 3s., but last audit he charged 5l. 5s., which the Board refuse to pay. Audits Poor Law Union accounts at same time.
Hooley -	W. W. Jones -	Madhylnlleth -	12 May -	75 to 80 miles -	5 5 -	-	350 -	-	-	Did not travel specially.
Horbury -	T. K. Roberts -	St. Asaph -	22 June -	42 miles -	5 5 -	-	467 -	- 12 -	-	Travelling expenses are divided amongst several Local Boards.
	F. T. Streeten -	London -	14 December -	200 " -	4 4 -	-	235 -	-	-	

16.	Houghton-le Spring Hull -	J. Radford S. Cohen A. Spink F. W. Hudson (Mayor's auditor)	Gateshead Hull -	17 June March and September	13 Under a mile	469 - none	-	-	-	-	Specially.
	Ilfrcombe Ilkeston Ipswich	J. N. Vowler H. J. Davis J. Head H. M. Burton W. Turner	Hayne Leicester Ipswich	7 July - 9 April 24 Sept.	40 miles 30 -	5 5 3 3 18 18	-	1,926 200 8,046	-	-	Specially. Specially, it is thought.
	Jarrow	J. Radford	Gateshead	9 December 23 December.	8 miles	5 5	-	-	-	-	Specially.
	Keighley	F. T. Streeten	London	17 February	222 "	4 4	-	1,602	-	3	Several other Boards audited at same time.
	Kewick Kirkburton	R. F. Yarker F. T. Streeten	Ulverston London	16 Nov. 22 February	At auditor's office 182 miles	2 12 6 4 -	-	205 570	-	8	A number of other Boards' accounts were audited at same time.
	Kirkham Kirkheaton	William Rees F. T. Streeten	Old Trafford London	17 July 23 February	40 190 "	5 5 4 4	-	674 420	-	4	Specially. Expenses divided amongst other Boards in the neighbourhood.
B	Lancaster	Isaac Isaacs Charles Howe --- Jackson (Mayor's auditor) William Knott	Lancaster Worcester	12 Nov. 26 April, and 15, 16, 17, and 18 of August.	- 40 miles	8 8 12 12	-	9,806 15,225	-	3 17 8	Mayor's auditor receives no fee. Audit adjourned because of a protest against allowance of expenses incurred in opposing the Leamington Gas Bill. At adjourned audit none appeared to oppose. Specially.
	Leamington	William Roberts F. Lane (Mayor's auditor) J. H. Davis L. Willmore W. Rees W. Knott	Rochdale Leicester	18 August 29 February 31 August	45 minutes by rail -	4 4 6 6	-	828 16,552	-	-	Not known. Other Boards' accounts audited on the following days. Was in the neighbourhood for pleasure. Several other Boards audited at same time.
	Lees Leicester	William Roberts F. Lane (Mayor's auditor) J. H. Davis L. Willmore W. Rees W. Knott	Rochdale Leicester	18 August 29 February 31 August	45 minutes by rail -	4 4 6 6	-	828 16,552	-	-	Not known. Other Boards' accounts audited on the following days. Was in the neighbourhood for pleasure. Several other Boards audited at same time.
	Leyland Lillingdon	W. Rees W. Knott	Manchester Worcester	6 August 24 April	30 miles 40 "	5 5 2 2	-	298 621	-	1 1	Not known. Other Boards' accounts audited on the following days. Was in the neighbourhood for pleasure. Several other Boards audited at same time.
	Lindfield Lindley-cum-Quarmby	F. Merrifield F. T. Streeten	Brighton London	27 July 22 February	14 200 "	3 3 4 4	-	195 1,248	-	4	Not specially; 4 s. was this Board's proportion of expenses. Not known.
	Linthwaite	F. T. Streeten	London	25 February	192 "	4 4	-	400	-	4	Not specially; 4 s. was this Board's proportion of expenses. Not known.
	Litherland Littlehampton Llanelly	W. Rees James Penfold Edward Jones	Trafford Lancaster Velindre	24 June 7 June 28 April	39 12 30 "	5 5 2 2 5 5	-	301 425 12,010	-	-	Poor Law accounts audited at same time.

Place	Agent	Month	Days	By Road	By Rail	Miles	Expenses	Remarks
Mileham	W. C. Hotson	30 June	19	18 miles by road, 50 by rail.	200 miles	54	-	Audited after Union accounts. Not specially, but delayed a day beyond the time necessary to perform the Union audit.
Mistley	H. Collin	5 May	50	-	-	140	-	Specialty, for aught known to the contrary.
Mold	T. K. Roberts	17 June	5	-	-	1,053	-	Audited other accounts at same time.
Mold Green	F. T. Streeten	23 February	5	-	-	919	-	-
Monk Bretton	J. Brewin	23 June	2	-	-	206	-	-
Morpeth	R. Usher	19 May	5	-	-	1,675	-	-
Morley	F. T. Streeten	17 March	4	-	-	931	-	-
Moss-side	William Roberts	27 July	7	-	-	2,517	-	-
Nantwich	T. K. Roberts	6 June	5	-	-	2,629	-	-
Netherthong	T. W. Rawson (late)	29 August	2	-	-	160	-	-
Newark	H. G. Cooper	3 Dec.	-	-	-	1,830	-	-
Newbury	W. O. Imbell	27 October	4	-	-	1,535	-	-
New Sleford	R. A. White	26 April	2	-	-	617	-	-
Newnham	E. Murrell	7 May	2	-	-	182	-	-
Newton Heath	William Roberts	28 July	6	-	-	2,078	-	-
Newton in Mackerfield	Robert Taylor	On different occasions	2	-	-	3,369	-	-
Northallerton	F. Mason	2 May	2	-	-	290	-	-
Northwich	J. H. Skinner	4 May	5	-	-	183	-	-
Norwich	T. K. Roberts	19 January	15	-	-	20,840	-	-
Nottingham	R. A. Gorell	17 March	12	-	-	43,569	-	-
Nuneaton	J. Newbegin	29 Sept.	10	-	-	1,207	-	-
Oldbury	A. Bailey	27 April	3	-	-	1,481	-	-
Openshaw	William Martin	23 June	5	-	-	749	-	-
Ormskirk	S. S. Rogers	24 June	12	-	-	2,216	-	-
Oswaldtwistle	J. Barber	28 July	12	-	-	922	-	-
Otley	T. S. Simkiss	22 August	5	-	-	948	-	-
Ottery, St. Mary	William Rees	9 August	4	-	-	630	-	-
Over Darwen	William Ellis	27 June	2	-	-	4,463	-	-
Oxon	R. C. Tucker	— Sept.	5	-	-	-	-	-
Paington	T. K. Roberts	1 June	8	-	-	324	-	-
Panteg	E. Murrell	14 July	4	-	-	226	-	-

RETURN of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act, for the Year 1864, &c.—continued.

NAME of LOCAL BOARD.	AUDITORS.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.		Amount of Expenditure of Local Board for the Year so Audited.		Amount of Travelling Expenses charged for Audit.		Whether Auditor travelled specially from his Place of Residence to Audit, and if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.			£.	s. d.	£.	s. d.	£.	s. d.	
Pennington	W. Roberts	Rochdale	22 Sept.	25 miles	5	5	4,508	-	18	8	Specially.
Penrith	J. R. Donald	Carlisle	9 June	18 "	3	3	2,776	-	-	-	
Penzance	Thomas Edmonds	Penzance	28 March	-	4	4	4,072	-	-	-	
Pickering	F. R. Cornish	Stockton-on-Tees	28 Sept.	-	3	3	752	-	-	-	They are the Borough auditors.
	J. H. Skinner		20 May	50 miles	3	3		-	-	-	It is not known whether he travelled specially.
Plymouth	Robert Conway	Plymouth	23 Dec.	-	21	-	24,950	-	-	-	£. 2. 2. is paid to each Borough auditor for each audit; total, 21 £.
	W. Marsh		20 March	Within one mile	-	-		-	-	-	Poor Law accounts audited at same time.
Pontypool	E. Murrell	Tewkesbury	2 Sept.	70 miles	3	10 6	732	-	-	-	Borough auditors.
Preston	R. Parker		22 April	-	33	12	26,469	-	-	-	Specially.
	W. H. Johnson	Preston	21 June	-	2	2		-	-	-	Not specially.
	R. Hudson			-	4	4	859	-	4	-	Specially.
Quorndon	H. J. Davis	Leicester	3 June	9 miles	4	4	728	-	-	-	Audited Poor Law accounts on the same journey.
Rastrick	F. T. Streeten	London	24 February	196 "	3	3	757	-	-	-	Audited several accounts on the same journey. He travelled specially to do this.
Redditch	T. S. Simkiss	Wolverhampton	17 May	29 "	3	-	253	-	-	-	Audited other accounts same journey, and 1 £. 1 s. was a share of the expense.
Redruth	N. H. P. Lawrence	Launceston	17 May	40 "	2	2	1,886	-	1	1	Specially, it is thought.
Rishworth	F. T. Streeten	London	7 January	200 "	2	2	1,184	-	-	-	Accounts audited same day as the accounts of Barton and Winterton.
Routh	E. Jones	Llandoverly	16 May	60 or 70 miles	6	6	463	-	-	-	Cannot say whether he came specially.
Romford	K. Collins	Billericay	30 March	12 miles	5	5	5,363	-	-	-	Specially.
Roxby-cum-Risby	R. A. White	Grantham	7 July	60 "	5	5	2,972	-	13	3	No charge has been made at present.
Royton	Wm. Roberts	Rochdale	27 July	4 "	-	-	389	-	-	-	Audit at Sleaford held the same day.
Rugby	Wm. Knott	Worcester	13 May	58 "	-	-		-	-	-	No fees charged.
Rusholme	Wm. Roberts	Rochdale	20 July	15 "	-	-		-	-	-	
Rushington	R. A. White	Grantham	26 April	20 "	-	-		-	-	-	
Ruthin	John Pierce		9 Sept.	Same town	-	-	747	-	-	-	
	R. G. Joyce	Ruthin	27 March		-	-		-	-	-	
	J. L. Challen				-	-		-	-	-	
	R. Williams				-	-		-	-	-	

Ryde	-	Robert Ellman	-	Ryde	-	7 March	-	2	2	-	9,218	-	-	Specialty.
Ryton	-	James Radford	-	Gateshead	-	24 June	-	4	4	-	314	-	-	Specialty.
St. Thomas-the-Apostle	-	J. Tyrrell	-	St. Leonard, near Exeter.	-	31 August	-	5	5	-	933	-	-	Specialty.
Salisbury	-	J. Knight	-	Salisbury	-	18 Nov.	-	25	4	-	6,214	-	-	These are the Borough auditors.
Sandbach	-	James Read	-	Rochdale	-	25 July	-	5	5	-	544	-	-	The books were audited at the auditor's residence; he commenced his audit at Sandbach, on his way from the Poor Law Union audit, but he only then spent two hours over them.
Sandown	-	-	-	Brighton	-	18 January	-	2	15	3	1,700	-	-	Not specially.
Scarborough	-	J. Hildyard	-	Scarborough	-	29 Sept.	-	25	4	-	15,672	-	-	Mayor's and Borough auditors. They are paid 8 l. 8 s. each.
Seghill	-	K. M. Cockerell	-	Gateshead	-	26 June	-	3	3	-	167	-	-	Specialty.
Selby	-	James Radford	-	Sheffield	-	8 June	-	3	3	-	2,560	-	-	Auditor travelled from the neighbouring town of Howden.
Shanklin	-	Samuel Brewin	-	Southampton	-	22 & 23 Sept.	-	7	7	-	2,633	-	-	Specialty.
Sheerness	-	W. J. Patterson	-	Faversham	-	29 June	-	4	4	-	9,663	-	-	Specialty.
Sheffield	-	K. Bathurst	-	Sheffield	-	-	-	-	-	-	-	-	-	Local Government Act was only adopted in September 1864.
Shelf	-	Aldm. Edwin	-	Bingley	-	4 Sept.	-	4	4	-	362	-	-	Audited the Allerton accounts on the same journey.
Shelley	-	J. Watson	-	Halifax	-	27 August	-	3	10	-	354	-	-	Auditor travelled specially to Shepley (16 miles), where the clerks of five different Local Boards met him, and he audited their accounts there on the same day.
Shelley	-	A. Allott	-	Halifax	-	-	-	-	-	-	-	-	-	Specialty; and audited this and other three townships on same day.
Shelley	-	Wm. Ellis	-	Halifax	-	-	-	-	-	-	-	-	-	At same time as Union accounts.
Shepley	-	T. W. Rawson	-	Halifax	-	27 August	-	4	4	-	223	-	-	Having other Boards' accounts to audit, he divided expenses amongst the lot.
Sherborne	-	J. T. Vining	-	London	-	22 April	-	5	5	-	1,481	-	-	Specialty.
Shipley	-	F. T. Streeten	-	London	-	18 February	-	4	4	-	4,502	-	-	Expenses divided amongst several other Local Boards.
Shirley	-	W. J. Patterson	-	Southampton	-	5 April	-	5	5	-	264	-	-	Specialty.
Sidmouth	-	R. C. Tucker	-	Ashburton	-	6 July	-	4	4	-	603	-	-	Specialty.
Silsden	-	F. T. Streeten	-	London	-	17 February	-	4	4	-	144	-	-	Expenses divided amongst several other Local Boards.
Sittingbourne	-	H. Bathurst	-	Faversham	-	8 May	-	2	2	-	-	-	-	Specialty.
Skelmanthorpe	-	F. T. Streeten	-	London	-	24 February	-	4	4	-	357	-	-	Accounts were audited at Huddersfield with other Boards' accounts.
Skipton	-	Wm. Ellis	-	Bingley	-	29 July	-	4	4	-	1,634	-	-	He did not travel specially.
Slithwaite	-	F. T. Streeten	-	London	-	22 February	-	4	4	-	350	-	-	Travelled specially to audit the accounts of the several Boards in the District of Huddersfield. The Board wish to intimate that they consider the charge of 4 l. 4 s. exorbitant.

RETURN of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act, for the Year 1864, &c.—*continued.*

NAME of LOCAL BOARD.	AUDITOR S.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.		Amount of Expenditure of Local Board for the Year so Audited.		Amount of Travelling Expenses charged for Audit.		Whether Auditor travelled specially from his Place of Residence to Audit, and if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.			£.	s. d.	£.	s. d.	£.	s. d.	
Smallthorne -	T. K. Roberts -	St. Asaph -	7 July -	80 miles -	5	5 -	241	- -	-	-	Auditor was at Tunstall on the 6th, which is three miles from Smallthorne.
Smethwick -	T. S. Simkiss -	Wolverhampton -	27 May -	11 " -	5	5 -	3,965	- -	-	-	Specially.
Soothill Nether -	F. T. Streeten -	London -	16 March -	190 " -	3	3 -	729	- -	1	6 -	He came from Wakefield to Dewsbury, where the accounts were audited, a distance of seven miles.
Soothill, Upper -	F. T. Streeten -	London -	16 March -	190 " -	4	4 -	955	- -	-	5 -	Same answer as preceding.
South Blyth -	J. Radford -	Gateshead -	4 July -	18 " -	3	3 -	755	- -	1	6 -	Specially.
South Darley -	T. K. Roberts -	St. Asaph -	18 October -	127 " -	4	5 -	63	- -	1	5 -	Clerk appointed to meet auditor at Matlock, within 100 yards of the Matlock Board room, where he was auditing the Matlock accounts the same day.
South Stockton -	J. H. Skinner -	Stockton-Tees -	10 July -	1 mile -	3	3 -	318	- -	-	-	Specially.
Southwick -	J. Radford -	Gateshead -	12 May -	13 miles -	4	4 -	975	- -	-	-	Not specially. Mr. Streeten had numerous audits in the neighbourhood.
Sowerby Bridge -	F. T. Streeten -	London -	19 March -	200 " -	15	15 -	9,272	- -	-	-	Other accounts audited the same day.
Soyland -	Wm. Ellis -	Bingley -	25 Sept. -	13 " -	3	3 -	421	- -	-	-	
Stockport -	The Boro' Auditors -	Stockport -	- Nov. -	Within one mile -	37	16 -	17,544	- -	-	-	
Stockton -	T. W. Hornsby -	Stockton -	9 February -	- - -	4	4 -	4,231	- -	-	-	
Stratford-on-Avon -	W. R. Graham -	Worcester -	24 May -	26 miles -	4	4 -	2,272	- -	-	-	Unable to say.
Street -	Wm. Knott -	Warminster -	10 May -	25 " -	5	- -	269	- -	-	-	Auditor (Poor Law Union accounts) on the same day.
Stroud -	G. S. White -	Fairford -	31 May -	20 " -	5	- -	3,527	- -	-	-	Took the accounts on his way to audit Poor Law Union accounts.
Sutton -	Wm. Rees -	Old Trafford -	20 July -	24 " -	5	5 -	1,340	- -	-	-	Specially.
Sutton Bridge -	R. A. White -	Grantham -	14 June -	65 " -	4	4 -	518	- -	-	-	Audited other accounts on same day.
Sunderland -	Borough Auditors: T. C. Squance J. Denniston Mayor's Auditor: J. Lindsay -	Sunderland -	March and September.	- - -	28	8 -	36,207	- -	-	-	Mr. T. C. Squance, one of the auditors, is allowed 20 l. a year for auditing rate books in addition to the other books. This sum is included in fees charged.

16.	Swaffham	-	W. C. Hotson	-	Norwich	-	6 June	-	30 miles	-	3	3	-	516	-	-	-	Takes audit on circuit, to audit Poor Law Union accounts.
	Swindon (New)	-	G. S. White	-	Fairford	-	15 April	-	14 "	-	2	2	-	409	-	10	6	Specially to audit these accounts, and those of the Old Swindon Board.
	Swindon (Old)	-	G. S. White	-	Fairford	-	15 April	-	14 "	-	2	2	-	723	-	10	6	See answer to preceding Board.
	Taunton	-	J. T. Vining	-	London	-	24 October	-	163 "	-	5	5	-	2,927	-	-	-	Audits Poor Law Union accounts on the same journey.
	Teignmouth	-	R. C. Tucker	-	Ashburton	-	8 July	-	15 "	-	4	4	-	3,082	-	-	-	Specially.
	Tewkesbury	-	J. Hind	-	Tewkesbury	-	22 Sept.	-	200 yards	-	4	4	-	816	-	-	-	
	Tipton	-	H. Brydges	-	Wolverhampton	-	20 May	-	6 miles	-	5	5	-	2,985	-	1	6	Specially.
	Thornhill	-	T. S. Simkiss	-	London	-	16 March	-	190 "	-	3	3	-	693	-	or	-	Auditor came from Wakefield to Dewsbury, a distance of 7 miles.
		-	F. T. Streeten	-		-		-		-	4	4	-		-	5	-	
	Thurmaston	-	H. J. Davis	-	Leicester	-	10 June	-	3 "	-	2	7	-	102	-	5	-	Specially.
	Thurstonland	-	J. W. Rawson	-	Halifax	-	27 August	-	14 "	-	2	12	6	380	-	-	-	
	Todmorden	-	F. T. Streeten	-	London	-	7 January	-	200 "	-	4	10	-	1,352	-	6	-	Notice of audit sent from Wakefield, a distance of 30 miles.
	Tormoham	-	R. C. Tucker	-	Ashburton	-	24 June	-	14 "	-	4	4	-	4,968	-	-	-	Specially.
	Tow Law	-	Jas. Radford	-	Gateshead	-	4 Nov.	-	32 "	-	5	5	-	765	-	-	-	Audited Union accounts on the same journey.
	Towyn	-	W. W. Jones	-	Machynlleth	-	16 Sept.	-	-	-	2	2	-	239	-	1	-	The auditor travels not from his place of residence, the clerk and collector waiting upon the auditor.
	Toxteth Park	-	Wm. Rees	-	Old Trafford	-	4 July	-	31 miles	-	10	10	-	3,679	-	-	-	Probably not specially, he having other accounts to audit in neighbourhood.
	Tranmere	-	T. K. Roberts	-	St. Asaph	-	3 June	-	52 "	-	26	5	-	10,619	-	-	-	Made no charge, but was paid 25 guineas for fees and travelling expenses.
	Trawden	-	Wm. Ellis	-	Bingley	-	20 July	-	34 "	-	3	3	-	127	-	-	-	Not specially.
	Tring	-	D. G. Adey	-	Markyate (Beds).	-	4 May	-	-	-	2	2	-	457	-	-	-	Audited with Poor Law Union accounts.
	Tunbridge Wells	-	G. M. Arnold	-	Gravesend	-	28 August	-	35 miles	-	4	14	6	3,539	-	2	4	Specially; half a year only has elapsed since the adoption of the Local Government Act as a whole.
	Tynemouth	-	Joseph Ogilvie	-	Tynemouth	-	30 Sept.	-	-	-	6	6	-	7,250	-	-	-	
		-	Robert Hedley	-		-		-		-			-		-			
		-	Thomas Jackson	-		-		-		-			-		-			Union accounts audited same day.
	Uckfield	-	F. Merrifield	-	Brighton	-	18 April	-	16 miles	-	3	3	-	489	-	-	-	Audited the accounts of five other Local Boards on the same day.
	Upperthong	-	T. W. Rawson	-	Halifax	-	29 August	-	14 "	-	3	3	-	212	-	-	-	
	Ventnor	-	F. Merrifield	-	Brighton	-	26 January	-	50 "	-	2	2	-	911	-	14	-	Auditor arranges to audit several accounts on one journey, and divides expenses rateably.
	Wadsworth	-	F. T. Streeten	-	London	-	20 February	-	200 "	-	4	12	-	124	-	8	-	The accounts of four districts were audited in one day.

RETURN of the Expenses attending the Audit of the Accounts of the several Places under the Local Government Act for the Year 1864, &c.—continued.

NAME of LOCAL BOARD.	AUDITORS.		Date of Audit for the Year 1864.	Distance of Place of Audit from Auditor's Residence.	Amount of Fees charged for Audit.		Amount of Expenditure of Local Board for the Year so Audited.		Amount of Travelling Expenses charged for Audit	Whether Auditor travelled specially from his Place of Residence to Audit, and if not, how Travelling Expenses were incurred.
	Name.	Place of Residence.			£. s. d.	£. s. d.	£. s. d.	£. s. d.		
Walsoken - - -	W. C. Hotson -	Norwich -	22 June -	58 miles -	3 3 -	-	312 - -	-	-	Audited Union accounts on the same occasion, hence no charge for expenses.
Waltham Holy Cross -	T. W. Rarchiff -	London -	8 October -	17 " -	5 5 -	-	2,137 - -	-	-	Not known.
Walton-on-the-Hill -	William Rees -	Old Trafford -	5 October -	35 " -	5 5 -	-	1,705 - -	-	-	Not known.
Wanstead - - -	H. Collins -	Billericay -	30 April -	- - -	2 2 -	-	Between 900 <i>l.</i> and 1,000 <i>l.</i>	-	-	Not known.
Ware - - -	D. G. Adey -	Markyate-street -	28 April -	24 miles -	2 2 -	-	1,588 - -	-	-	Audited Union accounts same day.
Warsop - - -	H. J. Davis -	Leicester -	26 June -	45 " -	3 3 -	-	141 - -	-	-	Specially to audit this account and that of the Arnold Local Board on same day.
Warwick - - -	K. Elvins - F. Goodchild - S. Mallory -	Warwick -	{ 24 March - and 29 Sept. - }	- - -	- - -	-	5,318 - -	-	-	No fees or travelling expenses charged or paid.
Waterloo-with-Seaforth	William Rees -	Old Trafford -	20 July -	36 miles -	10 10 -	-	5,023 - -	1 11 6	-	Specially.
Walford - - -	D. G. Adey -	Markyate Cell -	21 April -	20 " -	2 2 -	-	1,779 - -	-	-	Union accounts audited same day.
Wavertree - - -	William Rees -	Old Trafford -	4 Sept. -	33 " -	12 12 -	-	3,480 - -	-	-	Not known.
Wednesbury - - -	T. S. Simkiss -	Wolverhampton -	30 March -	6 " -	5 - -	-	3,276 - -	-	-	Specially.
Wednesfield - - -	T. S. Simkiss -	Wolverhampton -	17 June -	2½ " -	3 3 -	-	663 - -	-	-	Specially.
Wellingtonborough	A. Hayward -	Hammersmith -	10 June -	66½ " -	5 5 -	-	2,440 - -	-	-	Union accounts taken at same time.
Wells - - -	H. Badcock - G. Lawrence - A. Andrews -	Wells -	31 August -	100 yards -	4 4 -	-	3,130 - -	-	-	The fee is charged to the borough fund ; Mr. Andrews, mayor's auditor, receives no fee.
West Derby - - -	William Rees -	Old Trafford -	22 August -	33 miles -	14 14 -	-	5,775 - -	-	-	Not known.
Westleigh - - -	William Roberts -	Rochdale -	17 August -	26 " -	5 - -	-	3,463 - -	- 16 2	-	-
Weston-super-Mare	J. Seagram -	Warminster -	5 May -	50 " -	10 10 -	-	5,386 - -	-	-	-
Weymouth - - -	J. Beale - J. P. Bartlett -	Weymouth -	{ 28 March - 28 Sept. - }	Less than 1 mile -	8 8 -	-	2,779 - -	-	-	-
Wheatley - - -	A. Hayward -	London -	14 June -	54 miles -	3 3 -	-	163 - -	-	-	-
Whitchurch - - -	F. R. Southern -	Ludlow -	27 April -	48 " -	5 5 -	-	681 - -	-	-	Not known.
Whitley, Upper -	F. T. Streeten -	London -	14 Dec. -	200 " -	4 16 -	-	219 - -	-	-	Travelled specially from Wakefield to Flockton, where accounts were audited.
Whitwick - - -	H. J. Davis -	Leicester -	21 June -	16 " -	3 3 -	-	325 - -	-	-	Specially.

Wigan	Thomas Smith	Wigan	6 Dec.	1 mile	12 12	38,768	-	-	Auditors reside in the borough; no travelling expenses.
Willenhall	William Strickland	Wolv	10 June	3 miles	3 3	1,602	-	-	
Willington Quay	J. Edwardson	Newcastle-upon-Tyne.	31 January	6 "	5 5	284	-	-	
Wilton	T. S. Simkiss	Souhampton	7 June	25 "	8 8	1,417	-	-	Accounts audited the day after the Union audit.
Winterton	R. Usher	Grantham	7 July	50 "	6 16 6	679	-	-	The accounts of Barton-on-Humber, Winterton, and Roxby-cum-Risby were audited on one day; auditor charged Barton 6 <i>l.</i> 6 <i>s.</i> , and Winterton and Roxby 6 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> each.
Wisbech	W. J. Patterson								
	R. A. White								
Wisbech	T. M. Patrick	Wisbech	29 Sept.	-	9 9	1,913	-	-	
	R. Dawbarn								
	John Gupp								
Witham	H. Collin	Billericay	15 June	17 miles	2 12 6	375	-	-	Audited Union accounts at same time.
Witney	William Knott	Worcester	3 June	62 "	4 4	646	-	-	Audited Union accounts at same time.
Witton - cum - Twam-brookes.	T. K. Roberts	St. Asaph	21 June	60 "	5 -	151	-	1 18	Specially.
Wolborough	R. C. Tucker	Ashburton	25 May	8 "	4 4	1,550	-	-	Specially.
Wolverhampton	J. Tyrer	Wolverhampton	28 Sept.	-	16 16	15,662	-	-	
	B. Smith								
Wooldale	F. T. Streeten	London	24 February	190 miles	3 3	350	-	4	Audited several Boards at Huddersfield, and divided expenses between them.
Worcester	E. Webb	Worcester	{ 31 March - 4 October }	-	-	19,847	-	-	
	W. Billing								
Workington	R. F. Yarker	Ulverston	22 May	50 miles	2 12 6	2,140	-	-	Audited Union accounts at same time.
Workop	R. A. White	Grantham	13 July	41 "	5 5	2,222	-	-	Specially.
Worthing	J. Penfold	Lancing	20 October	4 "	2 2	5,674	-	-	
Wrotham	G. M. Arnold	Gravesend	15 August	12 "	3 3	357	-	1 11 6	Specially; audit was adjourned.
West Ham	H. Collin	Billericay	27 January	20 "	12 12	29,058	-	-	No means of knowing this.
Yarmouth, Great	B. Jeun	Great Yarmouth	{ - March - - Sept. - }	-	10 -	8,211	-	-	The auditors are those appointed under the Municipal Corporations Act.
	T. Paul								
	J. A. Norman								
Yeardsley-cum-Whaley	William Roberts	Rochdale	18 Nov.	27 miles	5 -	72	-	-	
Ynyscynhaiarn	W. W. Jones	Machynlleth	24 May	53 "	5 5	282	-	-	Specially.
York	George Brown	York	{ 31 March - 26 Sept. - }	-	-	10,750	-	-	
	John Birks								
	Thomas Hands								

LOCAL GOVERNMENT ACT.

RETURN of the EXPENSES attending the AUDIT
of ACCOUNTS of the several Places under the
LOCAL GOVERNMENT ACT, for the Year 1864;
stating the Name of the Auditor, his Place of
Residence, the Date of each Audit; &c.

(*Lord George Cavendish.*)

*Ordered, by The House of Commons, to be Printed,
9 February 1866.*

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T A B L E

OF THE NUMBER OF

MARRIAGES, BIRTHS, AND DEATHS

REGISTERED IN

ENGLAND

IN THE YEAR

1865.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

[Price 1d.]

1866.

ENGLAND.—MARRIAGES, BIRTHS, and DEATHS registered in ENGLAND

DIVISIONS AND REGISTRATION COUNTIES.*	POPULATION, 1861.	MARRIAGES.		BIRTHS.		DEATHS.		BIRTHS.		DEATHS.	
		Number.	Persons married.	BIRTHS.	DEATHS.	Males.	Females.	Males.	Females.	Males.	Females.
ENGLAND - - -	20,066,224	185,520	371,040	747,870	491,360	381,426	366,444	252,625	238,730		
DIVISIONS.											
I. LONDON - - -	2,803,989	33,361	66,722	106,722	73,460	54,110	52,612	37,569	35,890		
II. SOUTH EASTERN COUNTIES	1,847,661	14,965	29,930	63,827	39,708	32,750	31,077	20,884	18,820		
III. SOUTH MIDLAND COUNTIES	1,295,515	9,448	18,896	45,459	28,481	23,240	22,219	14,647	13,830		
IV. EASTERN COUNTIES -	1,142,562	8,322	16,644	38,206	24,292	19,401	18,805	12,309	11,980		
V. SOUTH WESTERN COUNTIES	1,835,714	14,057	28,114	59,429	37,717	30,315	29,114	18,924	18,790		
VI. WEST MIDLAND COUNTIES	2,436,568	22,058	44,116	92,905	57,063	47,450	45,455	29,860	27,200		
VII. NORTH MIDLAND COUNTIES	1,288,928	10,588	21,176	45,891	28,785	23,388	22,503	14,628	14,150		
VIII. NORTH WESTERN COUNTIES	2,935,540	29,486	58,972	116,266	86,144	59,345	56,921	44,070	42,070		
IX. YORKSHIRE - -	2,015,541	20,663	41,326	81,968	54,455	41,865	40,103	28,114	26,340		
X. NORTHERN COUNTIES -	1,151,372	11,342	22,684	49,436	29,323	25,308	24,128	15,055	14,260		
XI. MONMOUTHSHIRE & WALES	1,312,834	11,230	22,460	47,761	31,932	24,254	23,507	16,565	15,360		
I. LONDON.											
MIDDLESEX (<i>part of</i>) - -	2,030,814	24,578	49,156	75,247	53,675	38,120	37,127	27,246	26,420		
SURREY (<i>part of</i>) - -	579,748	6,972	13,944	23,718	15,046	12,035	11,683	7,765	7,280		
KENT (<i>part of</i>) - -	193,427	1,811	3,622	7,757	4,739	3,955	3,802	2,558	2,180		
II. SOUTH EASTERN COUNTIES.											
1 SURREY (<i>Extra-Metropolitan</i>) -	273,264	2,013	4,026	9,697	5,699	4,937	4,760	3,052	2,640		
2 KENT (<i>Extra-Metropolitan</i>) -	545,272	4,533	9,066	19,968	11,861	10,346	9,622	6,304	5,550		
3 SUSSEX - - -	366,836	2,947	5,894	11,974	7,786	6,102	5,872	3,998	3,780		
4 HAMPSHIRE - - -	456,654	3,926	7,852	15,525	9,975	7,929	7,596	5,259	4,710		
5 BERKSHIRE - - -	205,635	1,546	3,092	6,663	4,387	3,436	3,227	2,271	2,110		
III. SOUTH MIDLAND COUNTIES.											
6 MIDDLESEX (<i>Extra-Metropolitan</i>) -	187,325	1,271	2,542	6,962	4,367	3,561	3,401	2,351	2,010		
7 HERTFORDSHIRE - - -	177,452	1,123	2,246	5,815	3,611	2,911	2,904	1,857	1,750		
8 BUCKINGHAMSHIRE - -	147,207	1,044	2,088	5,115	3,088	2,585	2,530	1,578	1,510		
9 OXFORDSHIRE - - -	171,233	1,265	2,530	5,652	3,541	2,876	2,776	1,794	1,740		
10 NORTHAMPTONSHIRE - -	231,079	1,776	3,552	8,639	5,497	4,495	4,144	2,794	2,700		
11 HUNTINGDONSHIRE - -	59,137	415	830	1,999	1,278	1,020	979	648	630		
12 BEDFORDSHIRE - -	140,479	1,182	2,364	5,188	3,175	2,685	2,503	1,592	1,580		
13 CAMBRIDGESHIRE - -	181,603	1,372	2,744	6,089	3,924	3,107	2,982	2,033	1,890		
IV. EASTERN COUNTIES.											
14 ESSEX - - -	379,705	2,570	5,140	13,351	7,967	6,776	6,575	4,117	3,850		
15 SUFFOLK - - -	335,409	2,514	5,028	11,099	6,785	5,618	5,481	3,406	3,370		
16 NORFOLK - - -	427,448	3,238	6,476	13,756	9,540	7,007	6,749	4,786	4,754		

* NOTE.—The Registration Counties consist of groups of entire Registration Districts, which Districts are generally identical with the Poor Law Unions. is located ; hence most of the Registration Counties

in the Divisions, and in the Registration Counties, in the Year 1865.

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	Sept.	Dec.	March.	June.	Sept.	Dec.	March.	June.	Sept.	Dec.
16,835	45,772	45,863	57,050	194,287	192,921	181,642	179,020	140,646	116,006	113,404	121,304
6,380	8,253	8,982	9,746	28,059	26,408	25,711	26,544	21,018	17,367	16,682	18,393
2,771	3,568	3,696	4,930	16,912	15,778	15,560	15,577	11,600	9,130	9,383	9,595
1,656	2,148	2,334	3,310	11,900	11,839	10,948	10,772	8,265	6,598	6,676	6,942
1,479	1,857	1,851	3,135	10,252	10,014	9,015	8,925	6,960	5,870	5,751	5,711
3,067	3,656	3,374	3,960	15,872	15,201	14,194	14,162	11,483	9,465	7,994	8,775
4,278	5,492	5,307	6,981	24,103	24,066	22,452	22,284	17,156	12,967	12,656	14,284
1,907	3,016	2,356	3,309	11,855	11,893	11,290	10,853	8,365	6,755	6,807	6,858
6,324	6,942	7,644	8,576	29,982	30,413	28,247	27,624	23,330	19,336	20,381	23,097
4,279	5,023	5,070	6,291	20,748	21,360	20,315	19,545	14,571	13,100	13,444	13,340
2,472	2,862	2,734	3,274	12,449	13,154	12,194	11,639	7,966	6,973	7,150	7,234
2,222	2,955	2,515	3,538	12,155	12,795	11,716	11,095	9,932	8,445	6,480	7,075
4,758	6,054	6,678	7,088	19,870	18,619	18,145	18,613	15,597	12,762	12,016	13,300
1,282	1,720	1,827	2,143	6,189	5,895	5,727	5,907	4,075	3,453	3,598	3,920
340	479	477	515	2,000	1,894	1,839	2,024	1,346	1,152	1,068	1,173
363	503	537	610	2,492	2,388	2,391	2,426	1,660	1,356	1,338	1,345
834	1,046	1,018	1,635	5,255	4,995	4,806	4,912	3,309	2,792	2,944	2,816
535	728	763	921	3,174	2,975	2,901	2,924	2,350	1,838	1,821	1,777
754	940	980	1,252	4,179	3,730	3,892	3,724	2,998	2,176	2,296	2,505
285	351	398	512	1,812	1,690	1,570	1,591	1,283	968	984	1,152
220	284	371	396	1,702	1,736	1,717	1,807	1,188	1,044	1,059	1,076
204	244	295	380	1,552	1,512	1,375	1,376	1,077	787	867	880
195	262	271	316	1,354	1,385	1,200	1,176	909	698	696	785
231	282	303	449	1,549	1,430	1,366	1,307	1,127	841	760	813
293	420	407	656	2,226	2,250	2,112	2,051	1,604	1,297	1,285	1,311
74	102	91	148	532	576	466	425	325	292	337	324
203	248	309	422	1,334	1,348	1,269	1,237	868	729	761	817
236	306	287	543	1,651	1,602	1,443	1,393	1,167	910	911	936
403	613	631	923	3,639	3,402	3,195	3,115	2,237	1,923	1,885	1,922
490	537	516	971	2,964	3,005	2,549	2,581	1,986	1,626	1,573	1,600
586	707	704	1,241	3,649	3,607	3,271	3,229	2,737	2,321	2,293	2,189

Whenever a District or Union extends into more than one County, it is assigned wholly to that County in which the greater portion of the Population offer, more or less, from the Counties Proper.

MARRIAGES, BIRTHS, and DEATHS registered in ENGLAND, in the Division

REGISTRATION COUNTIES —Continued.	POPULATION, 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.	
		Number.	Persons married.			Males.	Females.	Males.	Females.
V. SOUTH WESTERN COUNTIES.									
17 WILTSHIRE - - -	236,027	1,573	3,146	7,407	4,847	3,745	3,662	2,394	2,441
18 DORSETSHIRE - - -	182,193	1,399	2,798	5,884	3,855	3,030	2,854	1,913	1,913
19 DEVONSHIRE - - -	589,278	4,726	9,452	18,630	12,264	9,462	9,168	6,123	6,123
20 CORNWALL - - -	364,848	2,982	5,964	13,063	7,179	6,727	6,336	3,651	3,551
21 SOMERSETSHIRE - - -	463,368	3,377	6,754	14,445	9,572	7,351	7,094	4,843	4,751
VI. WEST MIDLAND COUNTIES.									
22 GLOUCESTERSHIRE - - -	443,535	4,185	8,370	14,540	9,630	7,435	7,105	4,845	4,751
23 HEREFORDSHIRE - - -	106,796	728	1,456	3,114	2,390	1,586	1,528	1,254	1,154
24 SHROPSHIRE - - -	260,409	1,981	3,962	8,588	5,723	4,421	4,167	2,982	2,751
25 STAFFORDSHIRE - - -	769,541	7,548	15,096	34,622	19,392	17,638	16,984	10,276	9,151
26 WORCESTERSHIRE - - -	294,953	2,590	5,180	10,563	6,262	5,427	5,136	3,287	2,951
27 WARWICKSHIRE - - -	561,334	5,026	10,052	21,478	13,666	10,943	10,535	7,216	6,451
VII. NORTH MIDLAND COUNTIES.									
28 LEICESTERSHIRE - - -	243,648	2,177	4,354	9,055	5,658	4,636	4,419	2,908	2,751
29 RUTLANDSHIRE - - -	23,479	165	330	749	457	377	372	229	229
30 LINCOLNSHIRE - - -	404,143	3,011	6,022	13,691	8,746	6,983	6,708	4,494	4,251
31 NOTTINGHAMSHIRE - - -	323,784	2,787	5,574	11,370	7,337	5,775	5,595	3,645	3,645
32 DERBYSHIRE - - -	293,874	2,448	4,896	11,026	6,587	5,617	5,409	3,352	3,251
VIII. NORTH WESTERN COUNTIES.									
33 CHESHIRE - - -	470,174	4,124	8,248	17,946	11,363	9,151	8,795	5,738	5,641
34 LANCASHIRE - - -	2,465,366	25,362	50,724	98,320	74,781	50,194	48,126	38,332	36,451
IX. YORKSHIRE.									
35 WEST RIDING - - -	1,530,007	15,990	31,980	64,363	43,117	32,898	31,465	22,357	20,751
36 EAST RIDING (with York) - - -	274,425	2,892	5,784	9,955	6,757	5,115	4,840	3,421	3,351
37 NORTH RIDING - - -	211,109	1,781	3,562	7,650	4,581	3,852	3,798	2,336	2,251
X. NORTHERN COUNTIES.									
38 DURHAM - - -	542,125	5,680	11,360	26,812	14,755	13,649	13,163	7,641	7,151
39 NORTHUMBERLAND - - -	343,025	3,641	7,282	13,544	8,557	6,923	6,621	4,394	4,151
40 CUMBERLAND - - -	205,276	1,596	3,192	7,210	4,943	3,772	3,438	2,502	2,451
41 WESTMORLAND - - -	60,946	425	850	1,870	1,068	964	906	518	518
XI. MONMOUTHSHIRE & WALES.									
42 MONMOUTHSHIRE - - -	196,977	1,855	3,710	7,757	4,826	3,967	3,790	2,594	2,251
43 SOUTH WALES - - -	699,722	6,286	12,572	26,567	17,747	13,387	13,180	9,190	8,551
44 NORTH WALES - - -	416,135	3,089	6,178	13,437	9,359	6,900	6,537	4,781	4,551

NOTE.—The revision of the Numbers for the Year 1865 has not yet been completed at the General Register Office; the figures in this Return are for the Year 1864, and are taken from the Report of the Registrar-General, presented to Parliament in the Twenty-eighth Annual Report.

in the Registration Counties, in the Year 1865—continued.

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	Sept.	Dec.	March.	June.	Sept.	Dec.	March.	June.	Sept.	Dec.
263	392	379	539	1,986	1,917	1,760	1,744	1,534	1,221	991	1,101
318	377	348	356	1,618	1,480	1,422	1,364	1,134	985	831	905
066	1,211	1,136	1,313	4,948	4,686	4,472	4,524	3,650	3,045	2,634	2,935
711	733	718	820	3,563	3,453	2,991	3,056	2,211	1,747	1,521	1,700
709	943	793	932	3,757	3,665	3,549	3,474	2,954	2,467	2,017	2,134
790	1,070	1,038	1,287	3,782	3,639	3,645	3,474	2,928	2,311	2,016	2,375
157	216	161	194	791	768	783	772	788	543	513	546
401	569	435	576	2,140	2,383	2,063	2,002	1,785	1,439	1,155	1,344
515	1,740	1,795	2,498	9,078	9,078	8,209	8,257	5,654	4,294	4,457	4,987
505	646	624	815	2,797	2,699	2,515	2,552	1,989	1,408	1,375	1,490
910	1,251	1,254	1,611	5,515	5,499	5,237	5,227	4,012	2,972	3,140	3,542
367	549	526	735	2,428	2,364	2,197	2,066	1,611	1,254	1,353	1,440
26	47	33	59	180	200	205	164	164	110	86	97
494	1,093	623	801	3,424	3,488	3,440	3,339	2,444	2,040	2,169	2,093
534	702	600	951	3,032	2,948	2,693	2,697	2,184	1,749	1,672	1,732
486	625	574	763	2,791	2,893	2,755	2,587	1,962	1,602	1,527	1,496
949	949	1,020	1,206	4,709	4,778	4,305	4,154	3,218	2,530	2,564	3,051
5,375	5,993	6,624	7,370	25,273	25,635	23,942	23,470	20,112	16,806	17,817	20,046
3,312	3,853	4,052	4,773	16,435	16,720	15,919	15,289	11,563	10,431	10,562	10,561
629	657	660	946	2,491	2,622	2,435	2,407	1,770	1,535	1,771	1,681
338	513	358	572	1,822	2,018	1,961	1,849	1,238	1,134	1,111	1,098
1,262	1,406	1,410	1,602	6,707	7,111	6,587	6,407	3,905	3,532	3,754	3,564
813	978	846	1,004	3,474	3,572	3,360	3,138	2,297	1,966	2,135	2,159
327	356	390	523	1,758	2,004	1,770	1,678	1,463	1,197	1,043	1,240
70	122	88	145	510	467	477	416	301	278	218	271
393	482	417	563	2,012	2,019	1,913	1,813	1,529	1,245	987	1,065
1,206	1,536	1,450	2,094	6,685	7,182	6,533	6,167	5,616	4,779	3,501	3,851
623	937	648	881	3,458	3,594	3,270	3,115	2,787	2,421	1,992	2,159

ill therefore be found to differ slightly, in some instances, from the correct Numbers in the detailed Abstracts to be hereafter presented to report of the Registrar General.

GEORGE GRAHAM,
Registrar General.

LONDON :

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For Her Majesty's Stationery Office.

MEDICAL OFFICERS (ARMY AND NAVY).

RETURN to Two Addresses of the Honourable The House of Commons,
dated 20 and 30 July 1866 ;—for,

(ADDRESS, 20 July 1866.)

“ COPIES of the REPORT and EVIDENCE of the COMMITTEE on the
POSITION, &c. of the MEDICAL OFFICERS of the ARMY and NAVY,
presided over by Vice Admiral Sir *A. Milne* : ”

“ Of the ORDER in COUNCIL of the 4th day of July 1866 : ”

“ And, of the CIRCULAR of the 12th day of July 1866 issued by the late
Board of Admiralty respecting the RANK, PAY, and POSITION of NAVAL
MEDICAL OFFICERS. ”

(*Mr. Nicol.*)

(ADDRESS, 30 July 1866.)

COPY “ of the WAR OFFICE and ADMIRALTY LETTERS dated the 2nd day
of July 1866 ; and of the TREASURY MINUTE dated the 4th day of July
1866, on the POSITION, &c. of MEDICAL OFFICERS in the Two Services. ”

(*General Peel.*)

War^o Office, }
31 July 1866. }

J. PEEL.

Ordered, by The House of Commons, to be Printed,
10 August 1866.

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— I. —

COPIES of the REPORT and EVIDENCE of the COMMITTEE on the POSITION, &c. of the MEDICAL OFFICERS of the ARMY and NAVY, presided over by Vice-Admiral Sir A. Milne; of the ORDER in COUNCIL of the 6th day of July 1866; and, of the CIRCULAR of the 12th day of July 1866 issued by the late Board of Admiralty respecting the RANK, PAY, and POSITION of NAVAL MEDICAL OFFICERS.

R E P O R T

OF THE

COMMITTEE appointed by the Lords Commissioners of the Admiralty, Her Majesty's Secretary of State for War, and Field Marshal His Royal Highness the Duke of Cambridge, Commanding in Chief, to inquire into the whole question of the RANK, PAY, and POSITION of the MEDICAL OFFICERS of the NAVY and ARMY, in terms of the following letter:

Sir,

Admiralty, 20 November 1865.

My Lords Commissioners of the Admiralty have, in conjunction with Earl de Grey and Ripon, and His Royal Highness Field Marshal the Duke of Cambridge, Commanding in Chief, nominated certain officers to constitute a Committee to inquire into the whole question of the rank, pay, and position of the medical officers of the Navy and Army.

The Royal College of Physicians and Surgeons have, at the request of the Admiralty and War Office, each nominated a gentleman to assist in the deliberations of the Committee.

The following is a list of the members of the Committee:—

Vice-Admiral Sir Alexander Milne, K.C.B.

Major General Lord William Paulet, K.C.B., Adjutant General.

Captain Douglas Galton, F.R.S., Assistant Under Secretary of State for War.

Sir James B. Gibson, K.C.B., Medical Director General of the Army.

Dr. Alexander Bryson, C.B., Medical Director General of the Navy.

Dr. William O. Markham, Fellow of the Royal College of Physicians.

George Busk, Esq., F.R.S., Member of the Council of the Royal College of Surgeons.

The Board of Admiralty and the Secretary of State for War are desirous that you should preside over the meetings of this Committee. You will call such evidence and for such documents as may be necessary to enable the Committee to arrive at a full knowledge of the facts involved in the questions submitted to you.

My Lords and the Secretary of State for War will be glad to receive from the Committee, at as early a date as may be convenient, a report of their opinions, with any recommendations they may have to make, and the evidence upon which such recommendations may be founded.

I am, &c.

(signed) W. G. Romaine.

Vice-Admiral

Sir Alexander Milne, K.C.B.

Appendix 14.

1. The Committee having met on the 20th November, considered it desirable that the evidence taken before the Royal Commission in 1857-58, "on the regulations affecting the sanitary condition of the army," under the presidency of the late Lord Herbert, with the Report and Recommendation of that Commission, and also the Evidence and Report of a Committee of the House of Commons in the Session of 1856, on the Medical Department of the Army, should be laid before them. Those public documents contain much information respecting the position of army medical officers at the period of the issue of these reports, and their claims for consideration at the hands of Her Majesty's Government, and explain the grounds on which the Secretary of State for War promulgated the Royal Warrant of 1st October 1858, which conferred on the medical officers of the army "relative rank, with all precedence and advantages attaching to the rank with which it corresponds, except as regards the presidency of courts martial."

Appendix 15.

2. It appears that not long after the issue of that Royal Warrant, some alterations in its provisions were made by a memorandum issued from the Horse Guards in December 1858, depriving medical officers of certain advantages which had been conferred upon them by the terms of the Royal Warrant, and in particular excluding them from the presidency of courts of inquiry, of committees, and boards of survey.*

The alterations introduced by this memorandum were embodied in the new Army Regulations of 1st December 1859, and were confirmed by a Royal Warrant of date 1st May 1863.

Appendix 1.

Considerable disappointment appears to have arisen in the minds of the medical officers of the army, when these alterations in the Royal Warrant of 1st October 1858 became known and their operation practically felt; and the existence of this feeling was brought prominently under the notice of the Secretary of State for War in a memorial addressed to him on the 12th July 1865, by the president and fellows of the Royal College of Physicians, in which they express their great regret "to know that a general and settled feeling of "discontent with their condition prevails among the medical officers of the "army, and they cannot doubt that this must operate prejudicially, not only "on the interests of the medical profession, but also and with still more "injurious effect upon the military service of the country."

3. The evidence adduced before the Committee bears out the statement of the College of Physicians, that a feeling at present exists on the part of the medical officers of the army that they have been deprived of some of the advantages accorded to them by the Royal Warrant of 1858; and witnesses have stated that they consider their position to be in some respects even more unpleasant now than before the issue of the Warrant, which was intended to remedy all cause of discontent, on account of the terms of the Warrant not having been faithfully carried out.

The expression of complaint at being deprived of their position as presidents of courts of inquiry, of committees, and boards of survey, is not, however, entirely unanimous. The medical officers have no wish to be mixed up with questions of discipline,† but they consider themselves aggrieved at being disqualified from being presidents of those mixed boards at which, by their professional education, they are specially fitted to lead an inquiry, and at being obliged to appear only as witnesses, when these Boards are presided over by combatant officers junior to themselves in rank.

4. After giving full consideration to every point involved in this question, both as regards the general discipline of the army on the one hand, and on the other

* Also a Warrant of March 28, 1861, negatived clause 16 of the Warrant of 1858, which gave the surgeons relative rank according to dates of Commission, but this Warrant of 1861 was itself negatived by Warrant of May 1863, and the original clause (16) restored.

† In the Army Medical Instructions there is inserted a letter, addressed to the Secretary of State for War by the late Lord Herbert, explaining the principles and the changes introduced in the new code. He says,—

"In the Hospital Regulations generally we have, in accordance with the opinion of the Royal Commission, liberated the medical officers, wherever it is possible, from all duties not strictly "professional; a change indispensably necessary for the efficiency of the medical officers, in order "to enable them to devote more time to the higher duties of their profession, and the better to perform the sanitary duties with which we have now charged them."

other the natural feeling of disappointment on the part of the medical officers, as to the non-recognition of their relative rank, the Committee has come to the conclusion that, as "such relative rank shall not entitle the holder to military command of any kind whatsoever, nor to the presidency of courts-martial," the interests of the service would not suffer, by so far re-establishing the provisions of the Royal Warrant of 1st October 1858, as to confirm the right of medical officers of the army to preside at Boards to which they may be summoned (with the exception of courts-martial and courts of inquiry into military offences) according to their relative rank with combatant officers (see Appendix No. 68, 69).

It has, however, been given in evidence that there does not appear to exist any real necessity for continuing those mixed boards, which now give rise to difficulties in regard to relative rank, and that a regulation might be laid down, with advantage to the service, for referring questions requiring medical opinions to the medical officers for their report; and we would submit this suggestion for the consideration of the authorities.

5. Another source of complaint assigned by medical officers has regard to their social position at mess, on public occasions; they consider that, by the terms of the Royal Warrant of 1st October 1858, they are entitled to "all precedence and advantages attaching to the rank with which it corresponds." The evidence as to the position accorded to medical officers at mess shows that in some regiments the precedence was at once accorded on the receipt of the Royal Warrant, whilst in others it has been left without notice, and no precedence has been given; and the Committee has evidence that in one case at least such precedence, after having been given, was withdrawn.

The apparent fact that the medical officer is regarded as having no defined position has evidently caused considerable irritation and ill-feeling; and this feeling, we are of opinion, would be removed by the establishment of a regulation so framed as to prevent future misunderstanding, as we consider that it was intended by the terms of the Royal Warrant to place medical officers upon precisely the same basis in regard to position as other officers of corresponding rank. We therefore recommend that the first position at mess on official occasions should be occupied by the senior combatant officer present; and that the second position, when formally assigned, should properly be determined by the relative rank of the officers present; at the same time we do not consider that it is advantageous to the service that there should be a second recognized place.

6. Again, some of the medical officers of the army have represented that it is a cause of disappointment, in their branch of the service, that their position, according to their relative rank with the combatant officers, is not more publicly known or acknowledged; and these officers consider that it would be only due to their officially recognized position in Her Majesty's service, that their names should be inserted in the general list of army combatant officers, according as they rank with such officers, and that their names should in a similar manner appear in the list of combatant officers in each regiment. The Committee are of opinion that the relative rank of each medical officer should be easily ascertainable by reference to the official Army List, but consider that great inconvenience would arise were the names of the medical officers intermingled with those of the combatant officers in the general and regimental lists. They consider that it is due to these officers that their names should be placed in a more prominent position in their respective regiments than is the case at present, and that they should be inserted above all the officers of the staff, and that a general list of all the medical officers of the army should appear in the official list, wherein at a glance might be seen their relative rank with each other, and also with the several ranks of combatant officers, and the number of the regiment in which they may be serving.

It has also been brought to the notice of the Committee, that the removal of the medical officers from the list of the regimental staff in the classification of officers in the Queen's Regulations is considered prejudicial to their professional position; the Committee recommend that they should be restored to their former position; and they submit for consideration whether the medical department should not be placed immediately after the list of combatant officers in the army list, as from their greater liability to exposure to the casualties of the

service,

service, they stand in a closer relation to the combatant officers than do officers of the other departments.

7. Another source of misunderstanding has been brought under the notice of the Committee, namely, that medical officers holding the relative rank of field officer, and as such granted forage, are not permitted to appear mounted on parade. The Committee are of opinion that, as it is manifestly most inexpedient that differences of practice should occur in the service, according to the different views of the commanding officers, as to these officers appearing mounted or not, it should be made compulsory for every medical officer ranking with a field officer to provide himself with a charger, and to appear mounted on parade.

8. The Committee having given their careful attention to these several matters of detail which were put forward in the memorial of the Royal College of Physicians as causes of complaint, operating prejudicially not only on the interests of the medical profession, but also with still more injurious effect upon the military service of the country, and having recommended such measures as they believe will remove these difficulties, have taken into consideration the question of pay and retirement.

Appendix 42.

The Director General in his replies to certain questions put by the Committee, has stated that he has at present a sufficient number of medical passed candidates for the wants of the army service; but it would appear that since the establishment of the competitive examination at Chelsea, in the year 1860, a period representing thirteen sessions, the number of qualified candidates has on three occasions fallen short of the number of vacancies, and it may be added that on other occasions the examinations have rarely been so fully competitive as is on many accounts desirable, and as it was hoped they would be when these examinations were instituted.

In order to render this more manifest, and to show how desirable it has become to endeavour to attract a larger number of well-educated candidates to compete for admission into the army medical service, and at the same time to point out what would appear to be some of the causes of the present deficiency of eligible candidates, the Committee offer the following statement:—

Appendix 24.

In the Appendix No. 24 will be found a return of the number of candidates who have been examined at Chelsea Hospital as to their professional qualifications between January 1860 and February 1865. During this period the candidates who passed were arranged in three divisions or classes according to the number of marks gained. The result during the period in question was as under:—

1st Class.	2nd Class.	3rd Class.*	Rejected.
6	144	199	110

These figures seem to establish the fact, that a majority of candidates passed with the minimum qualification required for their admission at all into Her Majesty's service. But it is further to be remarked that during the last three years there has been a gradual increase in the number of candidates who passed in the third class, and simultaneously a considerable increase in the number of those rejected. Thus, during 1860, 1861, and 1862, there were passed into the service—

6	candidates in the first class.
72	“ “ second class.
45	“ “ third class.

Whilst during 1863, 1864, and the first half of 1865, there were—

0	candidates in the first class.
72	“ “ second class.
135	“ “ third class.

And of 167 candidates for examination in 1860, 1861 and 1862, 25 only were rejected; whilst in 1863, 1864 and 1865, of 319 candidates 99 were rejected; that

* It should be stated that 19 of the third division did not enter the service owing to there not being a sufficient number of vacancies at the time.

that is to say, about 15 per cent. failed in the examination in the former period, and 30 per cent. in the latter. To which it may be added that at the last examination in August 1865, of 31 candidates 17 were passed and 14 rejected, or at the rate of more than 45 per cent.

It is manifest, therefore, that there is at present a considerable deficiency of candidates of that higher class of professional attainments which it was hoped would have presented themselves as competitors for Her Majesty's service, and which it is on every account so desirable to procure.

In endeavouring to find the reasons for this deficiency, the Committee have been led to the conclusion that it may be referred to several causes, some intrinsic to the service itself and some extraneous to it.

The alleged causes of the unpopularity of the army medical service, arising from the so termed grievances of the officers, have already been sufficiently adverted to. The following reasons, extraneous to the service, accounting for the dearth of well qualified candidates, have been brought to the notice of the Committee :—

(1) That although the number of surgical diplomas from the Colleges of London, Edinburgh, and Dublin would appear to have increased during the last 10 years, it appears by evidence to be the general impression that the actual number of surgical students has decreased, or not kept up with the increase of population,* whereas a far wider field for the medical profession has been opened out in the emigration ships, and in the service of the large steam navigation, mining, and other companies, and in the colonies.

Appendix 26.

The consequence is that Her Majesty's service is brought into a more severe competition than formerly with the other demands upon the medical profession.

(2) In further explanation of the comparatively small number of English candidates, and as showing that at present the army medical service is not sought by a very large number of medical students, whom it would be desirable to induce to become competitive candidates, it has been stated by the professors at Netley, and by other competent witnesses, that few of the numerous students frequenting the London medical schools can at present be induced to come forward at the examinations. The number of English students who now present themselves is so small as to be out of all proportion with the number of medical men educated in England, as will appear from the circumstance that out of the last 490 candidates for admission into the army medical service, 264 were educated in Ireland, 89 in Scotland, only 89 in England, and 48 in mixed or foreign schools; of those 490 candidates 347 were received into the service; viz. 168 Irish, 71 Scotch, 71 English, and 37 from mixed schools.

Appendix 43.

It appears, also, that at a late Chelsea examination, of 77 successful candidates, 47 were from Irish, 18 from Scotch, and only 8 from the English medical schools; so that practically at the present time the list of candidates at the competitive examination receives but a very scanty addition from the numerous class of English students, and the medical service of the army derives but little benefit from the immense field of instruction afforded by the great schools and hospitals of the metropolis.

In addition to what has been shown above with respect to the position taken by the majority of the candidates who have passed at the Chelsea examination, and the large proportion of those that have been rejected, it should be remarked that in the classification there given only the strictly professional qualifications are regarded; but besides this, several witnesses have stated, and the Committee are of opinion, that it would be highly desirable, if possible, to secure for the Medical Department of the Army the services of men not only professionally qualified but also of better general education and information than would appear to be possessed by many amongst those who have presented themselves for examination.

9. In

* So far as can be gathered from the medical directories, the number of practitioners in the United Kingdom has very slightly increased in the last five years; and the number of medical students registered in the English schools has diminished during the same period. The number of surgical diplomas granted by the Royal College of Surgeons of London during the 15 years ending 31st December 1849, was actually slightly in excess of the number granted in the last 15 years.

9. In view of the proper requirements of the service in this regard, and in order to encourage the coming forward of a larger number of the most eligible class of candidates, and thus to render the competitive examination really worthy of that name, and such as was contemplated upon its establishment, the Committee from the information before them, and supported by the deliberate opinions of gentlemen of the highest professional attainments and experience connected with the medical schools of London, who have been examined, consider that, besides the removal of the alleged grievances of medical officers above referred to, a certain increase of pay is absolutely called for; and with this view, and after full consideration, they recommend that an increase of pay should be extended to medical officers in accordance with the annexed scale:—

SCALE of PAY proposed for Army Medical Officers.

RANK.	Under 5 Years' Service.		Above 5 Years' Service.		Above 10 Years' Service.		Above 15 Years' Service.		Above 20 Years' Service.		Above 25 Years' Service.		Above 30 Years' Service.	
	Present Rate.		Proposed Rate.		Present Rate.		Proposed Rate.		Present Rate.		Proposed Rate.		Present Rate.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Assistant Surgeon -	10 -	10 -	11 6	12 6	13 -	15 -	13 -	17 6*	-	-	-	-	-	-
Surgeons -	-	-	-	-	15 -	17 6†	18 -	20 -	-	-	-	-	-	-
Surgeons-Major -	-	-	-	-	-	-	-	-	22 -	24 -†	25 -	27 -	-	-

A proposal to increase the pay of the inspectorial ranks was made, but the Committee, being divided in opinion, do not make any recommendation.‡

10. The Committee also consider that the prospect of optional retirement at an earlier period than at present permitted would prove a further inducement to young medical men to enter Her Majesty's service; they therefore recommend that army medical officers should be permitted to retire after 20 years' service on full pay; but at the same time, with a view to guarding the interests of Her Majesty's service, they are of opinion that the rate of half pay awarded to officers so retiring should not exceed five-tenths of their full pay,§ and that officers with this service should be permitted to retire on the present half pay of their rank if, after one year on half pay, they are reported by a Medical Board to be permanently unfit for further service.

11. The Committee further recommend, that as a special reward to officers of long and good service, who, owing to the comparatively small numbers of the inspectorial ranks, have not been promoted to any higher position than that of surgeon-major, such officers, of the rank of surgeon-major, as have served for 25 years on full pay should, on being compulsorily retired at 55 years of age, receive the half-pay of 1 l. a day, but such officers retiring voluntarily under 55 years of age should receive only seven-tenths of their full pay.

And that all medical officers who may be found unfit, by a medical board, for further service, in consequence of illness contracted in and by the service, shall be allowed to retire on the rate of half pay to which they may be entitled by service, according to the rates at present allowed. Surgeons-major of 25 years' service so retired, to be granted 1 l. a day.

12. In the course of the examinations before the Committee, the question of placing all medical officers on the staff and of doing away with the regimental system has been repeatedly alluded to. The opinion of officers on this point appears to be much divided. The majority of those attached to regiments express themselves disinclined to any change, which no doubt would alter their social connexion with their regiments, but others strongly advocate a measure which

* Provided he passes his examination.

† Or on promotion.

‡ The proposal was to increase the minimum pay of Deputy Inspectors-General to 30 s., after 25 years' service to 34 s., and after 30 years to 38 s.; of Inspectors-General to 45 s., and after 25 years' service to 50 s.

§ As recommended to the Committee of the House of Commons in 1856, by Sir Andrew Smith, when Medical Director General of the Army.

which would unite the medical officers as a body in one scientific corps, and under one system. This question appears to the Committee to be beyond the province of their inquiry, but to be well deserving of consideration.

We have now to recommend :

1. That at all Boards upon which army medical officers may be summoned as members, they should sit and take precedence according to their relative rank, and should preside, if senior in relative rank to the combatant officers, with the exception of courts-martial and courts of inquiry on military offences.

It is, however, suggested, for the consideration of the authorities, whether it is not advisable to establish regulations for referring all necessary questions to medical officers for their opinion and report, and to discontinue the system of mixed boards.

2. With the view of preventing misunderstanding as to relative rank at mess :

That, invitations sent by the colonel, or officer commanding, in the name of himself and the officers of a regiment, be considered official, and that the senior combatant officer present should always preside ; and

That, where a second position is formally assigned on such occasions, such position should be determined by relative rank, as defined by the Queen's Regulations and Warrants ; we consider, however, that no second place should be recognised.

3. That in the Monthly Army List, the names of the medical officers of each regiment be inserted above those of the other regimental staff, with a heading of "Medical Officers."

Also, that a general list of all medical officers in the army be inserted in the Monthly Army List, and that in such list the relative rank of each class of medical officers with the corresponding rank of combatant officers should be clearly stated ; thus :

Inspectors General of Hospital (ranking with Major Generals).

Deputy Inspectors General of Hospital (ranking with Colonels), &c.

And that opposite the name of each officer should be the number of his regiment or the station on which he is serving.

That medical officers be replaced in the list of the regimental staff in the classification of officers in the Queen's Regulations ; and it is submitted for consideration whether the Medical Department should not be placed immediately after the lists of combatant officers in the Army List.

4. That medical officers, ranking with field officers and being allowed forage, should be ordered to provide a charger and to appear mounted on parade.

5. That increase of pay and earlier retirement be granted, as defined in paragraphs Nos. 9, 10, and 11.

(signed)

A. Milne.

W. Paulet, A.G.

Douglas Galton.

**J. B. Gibson, D.G.*

A. Bryson.

W. O. Markham.

George Busk.

Committee Room.

* See Sir James Gibson's protest at the close of the Report.

MEDICAL OFFICERS OF THE NAVY.

THE Committee having met to consider the rank, pay, and position of Naval Medical Officers, the Chairman stated that Captain Henry B. Phillimore, R.N., had been appointed a member of the Committee, and would attend in the place of Lord W. Paulet, K.C.B., on the inquiry respecting the Medical Officers of the Navy.

The Evidence and Report of the Royal Commission in 1840 on Navy and Army Promotion; and

The Evidence and Report of the Committee of the House of Commons on the Navy Estimates in 1848; were added to the other papers already on the table.

Appendix 4.

A memorial addressed by the Royal College of Physicians, dated the 12th July 1865, to his Grace the Duke of Somerset, First Lord of the Admiralty, pointing out the "general and settled feeling of discontent with their condition which prevails among the medical officers of the navy;" and "that it is highly desirable that the medical services of the army and navy should be assimilated as closely as their relative nature will admit in rank, pay, position, and retirement," was read; also three letters respecting that memorial, from Dr. Bryson, C.B., Medical Director General of the Navy, to the Lords Commissioners of the Admiralty.

Appendix 20, 21,
22.

At the commencement of the inquiry into the condition of the naval medical service, the Committee was informed by Dr. Bryson that he experiences the very greatest difficulty in obtaining young men to join the service; and that at present he has only three candidates on his list, while upwards of 40 assistant surgeons are required to supersede surgeons employed in lieu of assistant surgeons, to fill up vacancies, and to provide for the common exigencies of the service.

Deeply impressed with the gravity of this condition of the service, the Committee have in the first place endeavoured to discover the reason for so great a deficiency of candidates, and from the evidence brought before them have come to the conclusion that it may be referred chiefly to the following causes:

Appendix 16.

Appendix 17.

1. The Committee was informed that when the Royal Medical Warrant of 1st October 1858 became known to the Lords Commissioners of the Admiralty, they obtained an Order in Council, dated 13th May 1859, and in the same month issued a Circular Order conferring rank, pay, and retirement on naval medical officers, on the same terms as were granted to army officers.

It is alleged that the non-fulfilment of this Order in Council in some of its provisions, has acted prejudicially to the interest of the service, by deterring medical candidates from entering the naval service, and that the professors at the various schools have dissuaded students from doing so.

Appendix 20.

The existence of this alleged grievance, and the unfavourable impression produced by it upon medical teachers and students, and consequently its prejudicial effect upon the service, appears to be fully established by the evidence before the Committee, and it is also confirmed by Dr. Bryson in his letter of the 9th August 1865.

Appendix 26.

2. A second reason may be sought in the fact that, although the number of surgical diplomas from the colleges of London, Edinburgh, and Dublin has apparently increased during the last 10 years, the general impression of medical gentlemen is that the actual number of medical students has decreased or not kept up with the large increase of the population.

3. A third reason for the deficiency of medical candidates for Her Majesty's service, and one which would seem to be of great force when taken in conjunction with the foregoing, is the wider field which of late years has been opened for surgeons, both in this country and abroad, in emigrant ships and in the service of the large steam navigation, mining, and other companies, and in the colonies, &c.

Her Majesty's service, therefore, is necessarily brought into a much more severe

severe competition with the general public demand for medical men than was formerly the case.

Exclusive, however, of these considerations, the Committee are led to believe that a general opinion prevails at the medical schools that the naval service does not hold out the same inducements, nor the same prospects as the army medical service; that, independently of the personal and social discomforts which are inseparable from a sea life, and which are especially experienced by young men on their first joining the naval service, the pecuniary and social advantages are in favour of the military service; and that young men, in the choice of a profession in which their future prospects are so materially involved, naturally prefer that service which appears to them to hold out the greatest advantages. That this is the case appears to be confirmed by the fact that, whilst the army obtains as many medical officers as are required, the navy does not secure the requisite number of candidates for the service, and many young men resign their appointments to seek other employment.

Appendix 41, 44.

The contrast between the two services with respect to the relative rank, pay, allowances, and position of the respective medical officers is shown in the following statement of particulars, and from returns which appear in the Appendix it was ascertained that, although the full and half pay and retirement are the same, there are certain differences in pecuniary and other allowances between the two services disadvantageous to naval medical officers.

Appendix 27-34.

1. For instance, by the Royal Warrant of 1st October 1858, and the Order in Council of 13th May 1859, it is stated that there shall be four ranks of medical officers, namely,—

Inspector General;

Deputy Inspector General;

Surgeon, who after 20 years service shall be styled surgeon-major in the army, and staff surgeon in the navy;

Assistant surgeon.

But in the army the surgeons-major have not only been put on a separate list, but promotion to that list has been made by Royal Warrant, virtually establishing "surgeons-major" as an additional or fifth rank.*

In the navy no such distinction has been made, either in respect to a separate list of staff surgeons, or a distinct rank, the Order in Council only admitting of the four ranks. This difference of practice gives the army service an advantage.

2. The assistant surgeon of the army counts all the time he serves on full pay towards his future promotion, advanced pay, and retirement.

The assistant surgeon of the navy, although his full service counts towards increased pay and retirement, can only count 10 years of his service towards his promotion as staff-surgeon.

3. The army surgeon is always on full pay, except in cases of reduction, consequently all his time from his entry into the service is available continuously for future advancement.

With the navy surgeon it is different; he is placed on half pay so soon as his ship is paid off, and may not be again employed for one, two, or more years, all of which time is lost to his future advancement and retirement; and from the evidence as well as the return it appears the naval surgeon on an average has to be about 24 years in the service before he can complete 20 years full-pay time.

Appendix 57.

4. Although the Order in Council of the 13th May 1859, established the same rates of full and half-pay and retirement to naval medical officers as were given to the same rank of army medical officers by the Royal Warrant of 1st October 1858, yet the pecuniary and other allowances have not been equalized; for instance,—

5. At the military hospitals at home, army medical officers, and naval medical officers at the Royal Marine Infirmarys, in addition to their full pay, are allowed servants

Appendix 27, 28.

* In May 1865, Dr. Cogan, Surgeon of the 2nd Regiment, was specially selected for advancement to surgeon-major after only 14 years' service, in consequence of meritorious service at Bermuda during the epidemic of yellow fever in 1864-65.

servants, or an allowance of 1 s. a day for each, and the number of servants is fixed according to relative rank. They are also granted fuel and candles, or a money allowance instead, also barrack furniture (abroad 1 s. 6 d. for servants).

Appendix 33, 34.

The naval medical officers at hospitals, above the rank of assistant surgeon, have no allowances of any description whatsoever; they have only the full pay of their rank, but on foreign stations have allowances in lieu of provisions.

6. The pecuniary travelling allowances for army officers are fixed according to relative rank.

The naval allowances are not fixed according to relative rank, but at a lower rate according to a classified scale (*see* Admiralty Instructions, pages 235-6).

Appendix 37.

7. By the Royal Warrant prize money in the army is to be shared according to relative rank.

Appendix 38.

In the navy the distribution of prize money by Royal Proclamation is not classified in the same manner as in the army, and is consequently not shared according to the principles of relative rank.

Appendix 30, 31,
32.

8. Military officers when serving in India, and also in some of our colonies, receive pecuniary allowances of a local character.

The naval officer, unless when serving on shore, does not benefit by these regulations.

Appendix 14.

9. The senior medical officer serving on a foreign station has an allowance according to the number of the troops on the station (*see* Article 9, of Medical Warrant).

The naval medical officer has no such advantage.

It has been stated to the Committee, in the course of the evidence given by naval medical officers, that, independently of the differences which exist in allowances granted to army medical officers from which naval medical officers are excluded, there are several other causes for complaint on their part in respect to their position, which they consider should be remedied.

10. They consider that they are entitled from their relative rank to the choice of cabins, in the same manner that army officers are entitled to choice of quarters, with the view of obtaining a cabin between decks for some period of their service, instead of being always in the cockpit.

11. That the claim of assistant surgeons to cabins should be more clearly acknowledged, as the existing Admiralty Order is sometimes not carried out, or is evaded.

12. That staff surgeons, from their rank, are entitled to more consideration than at present, in respect to servants.

13. That in the army, with nearly the same number of medical officers above the rank of assistant surgeon, there are seven inspectors general and 26 deputy inspectors general on full pay, whilst in the navy there are seven inspectors and only 15 deputy inspectors, three only of the former and 13 of the latter being on full pay, and they request consideration as to an increase of these few rewards for long and meritorious service, either by appointing deputy inspectors to flag ships, in place of surgeons, or otherwise as may be thought fit.

14. That the periods of retirement by age should more nearly correspond with the Army Regulations, in order to advance promotion.

15. That more opportunities for shore or home appointments should be open to naval medical officers by limiting such appointments to five years.

16. That they should have equal consideration in the award of honorary distinctions under the statutes of the Order of the Bath as army medical officers.

17. That extra pay, lodging money, and compensation for losses to naval medical officers should be determined according to relative rank.

18. That naval medical officers should participate in the advantages of Greenwich Hospital pensions.

19. That when surgeons are required by the exigencies of the service to perform the duties of assistant surgeons they should enjoy all the advantages of the higher rank.

20. That from the difficulty of keeping up their professional knowledge when at

at sea, assistant surgeons should be allowed leave of absence to attend a medical school to enable them to qualify for their examinations. .

21. That staff surgeons, in order that they may be placed in their proper position according to relative rank, should rank with commanders by date of commission, and that the wording of Articles 3, 4, page 40, of the Admiralty Instructions, and the last clause, paragraph 9, of the Circular of May 1859, require reconsideration as affects the position of medical officers.*

22. That the full pay should be increased, as an inducement for those qualified candidates to apply for admission into the service, who now seek other and what they consider to be more advantageous employment.

1. The Committee have given careful consideration to these various subjects of complaint with respect to the service itself, and to the circumstances which appear to be efficient causes of the dearth of medical candidates; and, impressed with the reasonableness of some of the alleged complaints, and with the propriety and justice not only of placing the medical officers of the navy in the same position in regard to all advantages as those of the army; but in view of the circumstances which naturally render the naval the less popular service of the two to men who enter it at a mature age, they are of opinion that, so far as is practicable, such additional advantages should be held out to naval medical officers as may in some degree compensate for the less favourable nature of the naval service; and particularly for the difference which exists between the two services in the matter of forced loss of time upon half-pay.

2. They are further of opinion that, in order to meet the increased competition with other fields of employment open to medical men in civil life, it is necessary to increase the pay and prospective advantages of the service in order to obtain a due supply of well and liberally educated candidates.

In fulfilment of these objects they have resolved to submit the following recommendations to the consideration of the Lords Commissioners of the Admiralty.

RECOMMENDATIONS.

1. That staff surgeons be placed on a separate list, and considered as a distinct rank, and that promotion to that rank (although 20 years on full pay may not have been completed) should be open to officers for distinguished or special service. Para. 1.

2. That the whole time an assistant surgeon serves on full pay should be allowed to qualify for the rank of staff surgeon, provided he passes his examination for surgeon before he completes 10 years' service. Para. 2.

3. To compensate the naval surgeon for loss of time, by his being placed on half-pay, and unable to obtain employment, the surgeons' and staff surgeons' full pay should increase by periods of four years, instead of five years as at present. Para. 3.

4. That naval medical officers be granted the same allowances at hospitals at home and abroad as the army medical officers, in respect to servants, fuel, furniture, or pecuniary allowances in lieu. Paras. 5, 6.

5. That

* On the subject of relative rank, it appears that on the promulgation of the Order in Council of May 1859, the rank of naval medical officers became advanced, and they were placed in the same relative position as the army medical officers.

The naval surgeon, from being junior to all lieutenants in the navy, became equal in rank with commanders in accordance with the dates of their respective commissions, and when he became a staff surgeon he ranked with, but junior to, a lieutenant colonel in the army, or a captain of the navy under three years standing, and senior to all commanders.

An Order in Council in April 1861 defined the relative rank of naval officers with officers of the army; by which the commander of the navy was raised in rank from major to lieutenant colonel, but junior—the rank then held by staff surgeons. Appendix 18.

In June 1863 a further Order in Council was obtained, defining the relative rank between naval officers of the military and civil branches of the service, &c.; in which the staff surgeon was stated to rank with commanders, but junior of that rank. Appendix 19.

It is this clause which is said to place the staff surgeon in a subordinate position; for although his relative rank with the army officer is the same, namely, lieutenant colonel, but junior, he considers himself from his position in the naval service to be below his proper rank with the army medical officer.

- Paras. 6, 17. 5. That the scale of travelling allowances, extra pay, lodging money, and compensation for losses, be fixed for naval medical officers according to relative rank.
- Para. 7. 6. With respect to the question of prize money, the Committee, owing to the present principle on which the prize proclamation is drawn, are unable to agree upon a special recommendation, but are inclined to the opinion that the share of medical officers should, after the officer in command of the ship, be regulated by relative rank.
- Paras. 10, 11. 7. That in regard to cabins, while the requirements of the service renders it necessary that the senior executive officer and the staff commander or master should have the cabins placed most advantageously for their special duties, medical officers should after them have cabins more in accordance with their relative rank in the service, and that cabins for all assistant surgeons should be specially ordered to prevent future difficulties or neglect of the existing Admiralty Order.
- Para. 12. 8. That a staff surgeon, ranking with commander, be allowed a servant.
- Para. 13. 9. That a staff surgeon should be appointed to all flag ships bearing the flag of a Commander in Chief on foreign stations, with an allowance of 5 s. a day in addition to his established pay.
- Para. 14. 10. That the periods of retirement by age be fixed for
 Staff surgeon, surgeon, or assistant surgeon, at - 55 years.
 Inspector General and Deputy Inspector General - 65 „ but
 this regulation should only apply to new appointments.
- Para. 16. 11. That naval medical officers be considered equally eligible to honorary distinctions as army medical officers.
- Para. 18. 12. That they should have equal consideration for Greenwich Hospital pensions with other officers of the service.
- Para. 20. 13. That assistant surgeons, after completing their time for examination for the rank of surgeon, be granted two months leave of absence on full pay, on the condition of their resuming their studies at a medical school or hospital.
- Para. 21. 14. That in order to place staff surgeons on an equality in rank with surgeons major in the army, they should rank with commanders by date of commission; but we are of opinion that officers in command of Her Majesty's ships must on all occasions be considered senior in rank and precedence to all officers placed under their command, and that a ship, as a regiment, must always be represented by an executive or combatant officer, after whom all officers should take precedence according to the relative rank conferred on them by Royal Authority. See clause 10 of the Order in Council of 13th May 1859.
- Appendix 16. 15. That the pay of the naval medical officers be increased in accordance with the following scale :—

SCALE of PAY proposed for Naval Officers.

RANK.	Under 5 Years' Service.		Above 5 Years' Service.		Above 10 Years' Service.		Above 14 Years' Service.		Above 18 Years' Service.		Above 22 Years' Service.		Above 26 Years' Service.		Above 30 Years' Service.	
	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.	Present Rate.	Proposed Rate.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Assistant Surgeon	10 -	12 6	11 6	12 6	13 -	15 -	18 -	*17 6	-	-	-	-	-	-	-	-
Surgeons	-	-	-	-	15 -	17 6†	18 -	20 -	18 -	22 -	-	-	-	-	-	-
Staff Surgeons	-	-	-	-	-	-	-	-	22 -	24 -†	25 -	27 -	25 -	27 -	-	-
Deputy Inspector General of Hospitals and Fleets.	-	-	-	-	-	-	-	-	28 -	30 -†	30 -	32 -	30 -	35 -	34 -	37 -
Inspector General of Hospitals and Fleets.	-	-	-	-	-	-	-	-	-	-	40 -†	45 -	45 -	47 -	45 -	50 -

* Provided he passes his examination before 10 years' service.

† Or on promotion.

16. That, as the prospect of optional retirement at an earlier period than at present permitted would prove a further inducement to young medical men to enter Her Majesty's service, naval medical officers should be permitted to retire after 20 years' service on full pay; but at the same time, in order to guard the interests of Her Majesty's service, the rate of half pay awarded to officers so retiring should not exceed five-tenths of their full pay, and that officers with this service should be permitted to retire on the half pay of their rank, if, after one year on half pay, they are found on medical survey to be permanently unfit for further service.

17. That as a special reward to officers of long and good service, who, owing to the comparatively small numbers of the inspectorial ranks, have not been promoted to any higher position than that of staff surgeon, such officers of the rank of staff surgeon as have served for 25 years on full pay should, on being compulsorily retired at 55 years of age, or retired on medical survey, receive the half pay of 1 $\frac{1}{2}$ a day.

We further recommend that competitive examination for admission of medical officers into the navy be established at Greenwich Hospital, after the plan adopted in the army, at Chelsea, and that professional instruction by a course of lectures and attendance at Haslar be given to medical officers on first entry, in some measure on the system adopted at Netley Hospital.

Some of the medical witnesses have stated that it is desirable that naval boards of survey should be made purely medical boards as they are in the army; on this question, however, the Committee are not agreed, and therefore offer no opinion.

(signed) *Alex. Milne.*
Douglas Galton.
James B. Gibson, D.G.
A. Bryson.
H. B. Phillimore.
W. O. Markham.
George Busk.

IN signing these Reports I feel called upon to record my dissent from those recommendations in which the Committee suggest a different rate of pay for the officers of corresponding rank in the respective services, and a different period of service as qualifying for an increase of pay.

I do not think that the inspectorial officers of the navy are subject to more unfavourable conditions of living than those of the army. I fully concur in the augmentation of pay recommended for the former, but I am clearly of opinion the claims of the latter to equal consideration have been as fully established.

The proposal to give the medical officers of the navy an increase of pay after four years' full pay service, while the same advantage is only attainable in the army after five years, is still more objectionable. Full pay service in either department is equally valuable to the State, and, so long as the rate of pay is regulated by length of service, no distinction as to the duration of the periods qualifying for the increase should be made.

When medical officers of the navy are unavoidably placed on half pay while still effective, and when, in consequence of such reduction, they are deprived of an opportunity of completing the full pay service necessary to entitle them to the highest rate of retired pay, before being "retired" under the superannuation clause of the existing Warrant, their case might be met by giving to all officers so superannuated the highest rate of retired pay for which they are by rank eligible, without reference to their full pay service, and their compulsory "retired" service might be allowed to count for increase of half-pay on their re-employment. Such a measure would be but just to those whose cases form the grounds of the Committee's recommendation, and it would remove all cause of complaint, without provoking discontent or affecting injuriously the interests of the army medical service, and, through it, of the army.

Army Medical Department, }
 8 February 1866. }

(signed) *J. B. Gibson,*
 Director General.

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MINUTES OF EVIDENCE

TAKEN at the ADMIRALTY, before a COMMITTEE, on the PAY, RANK, and POSITION
of the MEDICAL OFFICERS of the ARMY and NAVY.

Thursday, 23rd November 1865.

PRESENT:

Major General Lord William
Paulet, K.C.B.
Captain Galton, C.B., F.R.S.
Sir James Gibson, K.C.B., M.D.

Dr. Bryson, C.B.
Dr. Markham.
George Busk, Esq., F.R.S.

VICE-ADMIRAL SIR ALEXANDER MILNE, K.C.B., IN THE CHAIR.

Dr. F. W. INNES Examined.

1. *Chairman.*] THIS Committee has met on the part of the War Department and the Admiralty to consider the rank, pay, and position of the medical officers of the army and navy; and we have asked you to attend here, to give us any information which it may be in your power to give, as to any questions with regard to medical officers which are undecided, and upon which there is felt to be any difference of opinion. May I ask what rank you hold?—Deputy Inspector of Army Hospitals.

2. How long have you held that rank?—Nearly seven years.

3. Where is your present appointment?—At Portsmouth.

4. *Dr. Markham.*] Do you know the position of a surgeon?—Yes, quite well.

5. What is your opinion as regards his position. Would it be advisable that the surgeon in matters of inquiry connected with his own department, such as ventilation, food, and so on, should have an opportunity of sitting as a member of the court according to his rank, namely, occasionally as president?—Those inquiries may extend over a very considerable length of time, when the surgeon may be required elsewhere; and when the surgeon, if he is not a member of the court, can give his opinion with regard to those points very well. I do not think that that is a grievance; I think that it is a question in which the State is more concerned than the department. I do not see anything derogatory to the medical officer, in his either giving his opinion as president of the court, or giving his evidence before the court.

6. *Chairman.*] What has heretofore been the custom of the service with regard to the presi-

dency at courts of inquiry?—So far as my experience goes, when the boards have been less medical and professional boards, the custom has been that the senior combatant officer has been the president of the court.

7. Has any difficulty ever arisen from the combatant officers with regard to matters connected with the medical department?—No, except that some medical officers have thought that their not being president was derogatory to their rank and standing.

8. Do you consider so yourself personally?—No.

9. *Mr. Busk.*] Are you aware whether that is the general feeling?—I am aware that it was the general feeling that it was derogatory to the department for it to be so arranged as it is at present, but I think that that feeling is dying out very much.

10. *Dr. Bryson.*] You say that the medical officers might not be able to attend; would that affect the other officers?—No; there may only be one or at most two medical officers in the corps, and their duties are so urgent that they cannot attend continuously.

11. In a state of war would it not affect the other officers, as well as the medical officers?—There is a larger selection from the combatant officers.

12. *Dr. Markham.*] You are no doubt aware that, according to the present regulations, the surgeon cannot sit on a court of inquiry as it is usually constituted?—Yes, I am aware of that.

13. Do you think that that is advantageous to the service?—Perhaps not.

14. Is it not the case that a senior to the surgeon very rarely sits on a board of inquiry?—The regulation

Dr.
F. W. Innes.
23 Nov.
1865.

Dr.
F. W. Innes.

23 Nov.
1865.

regulation is that whenever a senior can be obtained he is to be president of the board.

15. Is it the practical fact that the surgeons, as a rule, sit on courts of inquiry?—No.

16. Is it or not detrimental to the service that they should not sit on courts of inquiry when matters of hygiene connected with clothing, ventilation, and so on, occur?—It may be detrimental to the service. What I want to state is, that my own private opinion is that there is no loss of self-respect in the surgeon not sitting as president at the board. My opinion is that it may be detrimental to the service. I will illustrate what I mean by my own practice with regard to those boards. When I am called upon to nominate a member of a mixed board, instead of having a person of rank, I very often put on a young man, in order that there may be none of those vexatious questions with regard to rank.

17. Then I understand you to say that, as a general rule, the senior medical officer is excluded from these boards?—Yes, as a member, but if he has an opinion to offer, and it is desired, it may be had by the board.

18. The junior medical officer can sit on the board, but the senior is practically excluded?—Yes.

19. Have you ever heard of cases in which a senior combatant officer has been summoned to act on the board, for the purpose of getting a senior medical officer on the board?—Yes, frequently.

20. I suppose that that might happen?—I understand that the ground upon which this regulation regarding the presidency at boards is established is, that the presidency of a military board is said to imply military command, which no medical officer claims or desires.

21. *Chairman.*] You have stated that you generally select a junior officer to act on a mixed board?—Yes.

22. Do you think that it would be derogatory to your position as Deputy Inspector to be summoned as a witness on those occasions?—Certainly not.

23. I believe that it has been the custom from time immemorial in the army, that all boards have been presided over by an officer of a combatant rank?—Yes, I think that during my service it has been so.

24. Do you think that it would be judicious to have that system altered?—It is a kind of military question. A medical man may perhaps be more useful as a member of the board than as a witness, in certain cases, but I am not anxious to have those questions ripped up again. It appears to me that the agitation about the matter, and the annoyance which it created in the first instance, are subsiding.

25. You do not consider that there is anything derogatory to the medical officers of the army in being placed in that position?—I cannot see it.

26. *Dr. Markham.*] Sir Alexander Milne has said that, before the Warrant of 1858, it was the invariable practice for combatant officers to sit as presidents on courts of inquiry. Have you ever heard that before that period medical officers did sit as presidents of courts of inquiry?—No.

27. *Chairman.*] Do you think that it is advisable that medical officers should sit upon questions which are questions of discipline?—Certainly not.

28. *Dr. Markham.*] Do they as a rule ever sit on such boards?—I never heard of one sitting on

such a board. In my 30 years' service I never had occasion to sit on any such board, and have never been called upon to sit upon any board, excepting one, having reference to medical questions.

29. *Mr. Busk.*] But in those medical boards, as I understand, a combatant officer must be president?—No combatant officer is president of a medical board.

30. *Lord William Paulet.*] You mean a sick officers' medical board?—Yes, or upon a question connected with health or professional subjects; only medical members sit upon such a board, and I have never been called upon to sit upon any other.

31. *Dr. Markham.*] Do not medical officers every day sit on boards of inquiry into food, ventilation, and so on?—Yes; I have often been a member of those boards, but they were not in the nature of courts of inquiry.

32. *Dr. Bryson.*] Were you ever president of any of these boards?—I am not very sure that I ever have been; in fact, the question of relative rank had not arisen then.

33. Do you remember having been president at any of these boards?—I had always a very potential voice in the finding, and I have no doubt that I have had position according to my relative rank, which was only lieutenant or captain.

34. *Dr. Markham.*] It appears that before that time you virtually did act as president?—Very possibly I may have acted as president.

35. I think that we distinctly understand that at the mixed boards at the present time no medical officer can sit as president?—No medical officer can sit as president of a mixed board now.

36. *Mr. Busk.*] But you are of opinion that that is not derogatory to the medical service?—I do not see that it is, considering the ground on which the disqualification is put, namely, military command.

37. *Dr. Markham.*] But you have admitted that in certain cases it may be detrimental?—It may be detrimental to the service.

38. *Lord William Paulet.*] Do you not think that it would be detrimental to the service, supposing you were summoned on a board which sat for a long period, and your medical attendance was necessary in a hospital?—Certainly.

39. It would be very inconvenient for you to be taken away from it?—Yes.

40. *Dr. Markham.*] Must not such inconvenience equally happen at the present time, inasmuch as, supposing there is only one medical officer on a station, a junior officer is summoned?—I am merely supposing an inconvenience to arise where there is only one medical officer.

41. In that case an inconvenience must arise equally if he is summoned at all on the board?—If he is summoned as a witness, he gives his opinion, and is released from his attendance.

42. That of course would apply to the junior officer equally with the senior; the junior might give his information as a witness as well as the senior?—Precisely.

43. But as regards sitting on the board, it can make no difference whether the senior sits on the board or the junior, if there is only one officer at the station?—Just so.

44. *Lord William Paulet.*] I suppose that the evidence of a senior officer would generally be more advantageous than the opinion of a junior officer sitting on the board?—Certainly, it is to be presumed so.

45. *Dr.*

45. Dr. Bryson.] In what way is it detrimental to the service for a medical officer to be excluded from sitting as president of a mixed board?—He would have more influence on the proceedings of the board than he would as member or witness; but it is more advantageous to the service to avoid those questions connected with relative rank; the detriment in the one case is more than in the other.

46. Dr. Markham.] I understand that you yourself, having left the service before 1858, have never experienced personally what inconvenience might have arisen from the derogatory feeling?—I am on full-pay still. I cannot say that I ever felt any inconvenience in any way as a regimental surgeon. I got all that I was entitled to.

47. Lord William Paulet.] How many years were you doing regimental duty?—Twenty-two as surgeon and assistant surgeon. I belonged to a regiment for 22 years. With regard to being president, in all probability I signed papers as president, but it has escaped my memory.

48. Mr. Busk.] You think that virtually it is a question of no importance?—It is a question, I think, altogether of feeling.

49. Dr. Bryson.] Would the opinion of a medical officer have more weight as a member of the board than as a witness?—A medical officer as a member of the board in some cases might have the power of directing the inquiry, and of bringing things out, which he would not have as a mere witness.

50. That is one advantage from having a medical man on the board?—Certainly.

51. Chairman.] By whom is the medical officer who is to sit upon the board now selected?—I am called upon, as principal medical officer in the district, to select a medical officer for a board of that kind, and I consider it my duty to work the existing regulation as harmoniously as I can.

52. Do you always select an officer junior to the president?—Yes, I am ordered to do so. If a junior combatant officer is on the board, the senior medical officer tenders himself as a witness.

53. Dr. Bryson.] Where is that order to be found; is it in the Queen's Regulations or in the instructions?—It is in the instructions issued, I think in 1858 or 1859, from the Horse Guards, that a medical officer junior to the president shall be selected. This is now embodied in the Queen's Regulations. The other day I was ordered to sit upon a board to inquire into the health of an officer; it was a military medical duty, and the order from the Horse Guards said that the president of the board was to be senior to myself.

54. Chairman.] Do you consider that the alteration in the Warrant of the 1st of October 1858, by which medical officers were not allowed to be presidents of courts of inquiry, or committees, or boards of survey, was prejudicial to the position of the medical officer in the army?—No; perhaps I ought to explain that, had that privilege never been conceded, I do not think that there would have been any considerable harm, but the withdrawal of the privilege, no doubt, created an amount of irritation.

55. Dr. Markham.] I believe you have said that you think that such exclusion of the senior medical officers from those mixed boards may, on occasions, from the want of experience or knowledge, be detrimental to the service?—It may.

56. Chairman.] Assuming that you appointed an officer of the medical department senior to the

president of the committee or board, do you think that it would be prejudicial to the position of that medical officer for him to sit under the president?—I do, with the prevailing feeling.

57. But do you personally consider it so?—I certainly should not be disposed to waive my right. I think that I should not like to sit under a junior, considering the importance which is attached to the matter on both sides.

58. Therefore, to prevent that question being raised, you select an officer who is not likely to raise the question?—Yes.

59. Dr. Bryson.] Is there any feeling in the army with respect to the pay; is it sufficient; are the officers generally satisfied with the pay?—No, I do not think that they are. I can only speak for myself; that I look around me in my own neighbourhood, and I see half a dozen men in private practice who are probably making three times as much as I do, and I consider that I have been tolerably fortunate in the service. I think that it is not encouraging for a young man to enter the Army Medical Department.

60. Sir James Gibson.] Do you think that any young man who has reached the highest attainments in his profession, would take service in the medical department of the army upon the present remuneration?—Certainly not, unless he had an insane desire for military distinction.

61. Do you think that in the present state of the country, in commercial matters, and every other way, such a man would make for himself a much higher position, and a much higher income in civil life than he could ever expect to obtain in the army?—Certainly.

62. Do you think that the pay of the surgeons of the higher grades is sufficient to enable a regimental medical officer to maintain his position and educate and provide for a family?—No, I do not think that it is. Compared with his brother officers, the medical officer is well paid; but, as compared with what he can make in civil life, it is a different affair altogether.

63. Considering the expense to which he is put in the military service, is his pay sufficient to enable him to educate and provide for a family?—No, I think that it is very difficult to do so; I certainly do not think that it is sufficient.

64. Mr. Busk.] Do you not consider that the pay of the assistant surgeon on his entering into the army is such as a young man in his position can expect; do you not think that it is as much as he is likely to make for the first few years?—I fancy that it is.

65. Does not your opinion apply more to the higher ranks in the army; that is to say, when a man becomes a surgeon, that it would be advantageous to increase the pay (supposing that it was left as it is at the commencement), at an earlier period than that at which it is now increased?—Yes, I should think so.

66. Sir James Gibson.] And to a greater extent?—And to a greater extent.

67. Mr. Busk.] Say after five years' service, which was partly recommended in a former report, that the pay should be increased 2 s. 6 d. at the end of five years?—Yes.

68. Are you of opinion that any increase of pay within reasonable limits would attract a better class of men?—I have no doubt of it.

69. Sir James Gibson.] Do you think that, if the pay of the medical officers in the army was increased to the extent to which I refer, a great number of very superior young men would educate

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educate themselves for the medical profession of the army?—I certainly do.

70. Dr. *Bryson*.] Would that be better than allowing them to retire sooner upon the maximum of half-pay?—I certainly conceive that it would be more economical; it depends upon what period you refer to.

71. After 20 or 21 years' service?—It depends very much upon what class of men you wish to get rid of. I fancy that many a man whose health was broken by tropical service or other causes would be disposed to retire, probably, at the end of 20 or 21 years' service, and I think that it would be very desirable to give them the option of retiring, upon a pension calculated according to the length of service which they had rendered to the State, and the value of the annuity which they would get in consideration of it. At present there is a great hardship. A man has lost his health in the service; he is invalided, and put upon temporary half-pay; he cannot settle anywhere for himself, because he is liable to be called upon at any time; though there is little probability of his being fit for the service, he may be called up and sent to any place, and have to come back immediately. It would be much better to allow him to retire upon a moderate half-pay.

72. Sir *James Gibson*.] At what period of service do you think that a medical officer should retire?—He should have the option after 20 years' service.

73. You think that it would be an additional inducement to men to enter the medical service, if they thought that they could retire and devote themselves to other pursuits after 20 years' service?—No doubt of it. They can only retire now by the sacrifice of everything.

74. *Chairman*.] What do you mean by "the sacrifice of everything"?—If a medical officer retires now, after 20 years' service, he goes upon temporary half-pay, and is liable to be sent abroad again after a short interval; he can do nothing for himself, but becomes perfectly helpless.

75. Dr. *Bryson*.] He, I suppose, goes upon half-pay, under the belief that his health may improve?—Yes; but his half-pay is scarcely ever made permanent. The theory is that his health may improve, and he is still called up to be examined.

76. A man with epilepsy, for instance, would never recover?—I have known several cases of epilepsy brought in afterwards, and men who had suffered from insanity.

77. Was the service hard pressed for medical officers?—I do not know; but it is no new thing. A man is judged of by what appears when he comes before a board.

78. Sir *James Gibson*.] With regard to the two causes which are alleged to deter medical men from entering the medical service of the army, which of the two do you think has most influence, their exclusion from being presidents of boards, and their social position at mess, or the insufficient pay?—The insufficient pay, I think, without any doubt.

79. *Chairman*.] Do you think that if more pay were granted the other matters would subside?—Yes, very soon.

80. Lord *William Paulet*.] Do you know the position of surgeons in foreign armies?—I have no acquaintance with it.

81. Dr. *Bryson*.] Do you think that additional pay would injuriously affect the service of other

officers, not medical officers?—That is a question which I cannot answer.

82. Would there be any feeling of jealousy or dislike?—I have no doubt that the question of relative rank arose very much out of a feeling of jealousy, and that soreness and discussions arose in consequence of it.

83. Sir *James Gibson*.] With regard to the pay, do you think that the other officers of the army would feel aggrieved if the medical officers had their pay increased?—I fancy not.

84. Mr. *Bush*.] Do you consider that it would be derogatory or prejudicial to the medical service for the medical officers to be all placed on the staff, and not to be attached to regiments?—I, having served so long in a regiment, feel a strong preference for regimental service, and I believe that, if a man attaches himself to a regiment, it binds him to the service, and that he will willingly go anywhere with his regiment. I think that the abolition of the regimental system would be extremely prejudicial to the service.

85. You do not think it advisable to make the medical service a distinct branch?—Certainly not.

86. Sir *James Gibson*.] Would it not remove, in many regiments, causes of jealousy which exist?—Yes; introducing many others.

87. Suppose that a man is attached to a regiment, and is a member of it for, say, five years?—It will never become his home. He will never become so completely identified with his brother officers as under the present system.

88. Lord *William Paulet*.] You, having been 22 years a regimental surgeon, did you ever, in your position as such, feel that you were treated in a way in which you ought not to be treated?—Certainly not.

89. Or that you were in a position to be looked down upon?—Certainly not.

90. Sir *James Gibson*.] Is there any strong feeling amongst the senior officers of the department at not being permitted to retire after 25 years' service at their own request, without appearing before a medical board?—I think so; there is a feeling, not only applying to the medical department, but to the whole service, that a man, after completing a certain period of service, should get his full pension, irrespective of his invaliding; that if a man has kept his health, and has taken care of himself, it is much better to give him his full pension at the completion of his service.

91. Dr. *Bryson*.] You think that he should have the right to claim his pension at the termination of a certain period of service without being examined by a board?—A difference is made between half-pay when the retirement is granted by a board, and half-pay when a medical officer claims his retirement. Practically, I think that the distinction is of very little value to the Government, and I think that it would be very much better to abolish it.

92. Sir *James Gibson*.] Practically it is the same thing?—Yes.

93. A medical officer who has served 25 years in all climates is not a sound man?—He is getting blind and deaf, and so on, and the distinction of pay, I think, should be abolished.

94. Captain *Galton*.] You have said that you think that a much better class of officers would be brought into the service if the pay was increased?—Yes.

95. To what extent would it be necessary to increase

increase the pay, in order to produce that result?—It is very difficult for me to say.

96. Would it not be necessary to make a very large increase of the pay, to attract those superior persons to the medical profession?—To attract the very first-class persons in the profession, I do not think is to be done. I do not believe that, save in very exceptional cases, first-class students will come into the service, to go abroad, if they see a high career before them at home.

97. Will even second-class students come in?—It depends upon how many classes you make of them. There is no doubt that, by offering superior pecuniary advantages, you will improve the class of men who will tender.

98. But in order to get a very superior class, no inducements which could be offered would suffice?—Not as regards the very first class.

99. Sir *James Gibson*.] The first class of men pursue their profession in the great hospitals, and in the capitals?—Yes.

100. Where they have a high income and good position before them?—Yes.

101. There are very few of those men; but taking the next grade to those men, not so high in attainments, in the provincial towns of the country, do not they make a very much higher income, and are they not in a much higher position than the medical officers in the army?—Yes, in the town in which I am now living, I believe that there are five or six men making a very much higher income than I ever made or am ever likely to make.

102. Dr. *Bryson*.] Are there not many first-rate men who, for the sake of the military rank and position which they would get, would come into the service if more pay was given to them?—Yes.

103. Sir *James Gibson*.] But do you think that any man of that sort, excepting a very restless and unsettled character, would go into the medical department of the army?—I do not think that the medical officers who are great soldiers are very great doctors.

104. Lord *William Paulet*.] Do they not get sick of it after a short time?—I think so. I have known several men who have given up their commissions as assistant surgeons, and have gone as combatant officers into the army, and I do not think that they were any better combatant officers than they were medical.

105. Sir *James Gibson*.] The men to whom I allude are the medical officers of provincial hospitals, that is, the men whom we should like to see in the army, and whom we might expect to get for the army if the pay was increased?—No doubt.

106. Captain *Galton*.] Is it not the case that the class of men who go into the army are those of a restless turn of mind?—I suspect that a very great number go in for a small competency.

107. Mr. *Bush*.] And for a certain position?—And for a secured position. The higher you make that competency, the better selection you will be able to make.

108. *Chairman*.] Do you think that, by any moderately increased pay to the medical officers in the army, you will ever get first-class men into the service?—I do not think that you will get first-class men, for anything which the State is likely to offer. When they do come in, they do not remain long.

109. Sir *James Gibson*.] But will you not get

good second-class men, and in a good proportion?—I think that the class of men whom you will get is just in proportion to the pay which you offer them.

110. Dr. *Markham*.] I suppose you mean that you will get a better class than you now get?—Yes. Any inducement in the shape of pay which you offer will produce a corresponding increase in the value of the article which you buy.

111. Lord *William Paulet*.] Do you think many men, after they have been some time in service in the army, go into private practice?—Not many.

112. Sir *James Gibson*.] Why not?—A man who has once gone into the army has made his election and taken his chance, and does not like to give up his position and his right to half-pay. Dr. *Parkes*, who was a fellow assistant of my own, came in with the fullest intention of leaving the service in two or three years, and he did so, but very few will do so.

113. Captain *Galton*.] Is it the case that the assistant surgeon is always promoted to be the surgeon in the regiment in which he is serving?—No, it is very rare indeed.

114. Then in what way does a surgeon now become identified with the regiment, any more than he would be identified with the regiment, if the whole service was a staff service, and he was allowed to do duty with a regiment till promotion took place?—A regiment is looked upon as one family; the outsiders are not in the same position as the members.

115. Dr. *Bryson*.] He would be like an honorary member?—Yes.

116. Captain *Galton*.] An assistant surgeon leaves the regiment when he is promoted; therefore, how is he more identified with the regiment than he would be if he were promoted to the regiment from a general staff, during the time that he was holding the grade in which he was?—He becomes a member of the family to which he goes, instead of being an outsider.

117. Does not he very often go from a regiment to the staff?—It is generally with great regret that a man leaves his regiment.

118. Mr. *Bush*.] Supposing that the pay of a surgeon was made double that of a colonel, would it not create a great deal of jealousy in the regiment?—Very possibly it would.

119. Would it create as much jealousy if he was in a distinct service?—I expect that it would create quite as much.

120. Lord *William Paulet*.] You think that a medical man would not take as much interest in the regiment if he was a staff surgeon as if he was a regimental surgeon?—I do not think that he would.

121. Sir *James Gibson*.] But do you not think that a medical officer would do his duty to the sick under all circumstances?—Certainly, but I do not think that his position as a staff surgeon is so influential as that of a regimental surgeon. I was a regimental surgeon for 22 years, and was happy in my regiment, and therefore perhaps I am prejudiced in favour of it.

122. Lord *William Paulet*.] In what regiment were you?—In the 84th.

123. All the time?—Yes, I was promoted in it.

124. Dr. *Markham*.] Do you think, from your knowledge of the army, that there is a certain *esprit de corps* which the surgeon would wish to have

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have carried out in this respect, that he should be a regimental surgeon rather than being placed in a corps apart?—Yes, I think that the feeling is general. I think that most surgeons of regiments feel happy enough with their regiments, and are very sorry to leave them.

125. *Sir James Gibson.*] Have you observed that there is a very strong general feeling among the officers that they should have a general staff?—No, I cannot say that I am aware of the existence of that feeling.

126. At Portsmouth, amongst the regiments there for the last year and a half, are you not aware of that feeling?—I feel sure that any one of the surgeons at Portsmouth would be very sorry to leave his regiment.

127. *Mr. Busk.*] Supposing that the question was put to them of remaining as they are, or of their being placed upon a staff with increased pay; which would they choose?—I cannot say; there is no doubt that the staff has pecuniary advantages; that a man is very often better off upon the staff than in a regiment; he is not called upon to contribute to mess expenses, and other expenses of that sort; he partakes of the hospitality of the regiment to a great extent, without having any opportunity of returning it, but that is not a pleasant thing.

128. *Sir James Gibson.*] It would remove a very disagreeable thing to many of them, namely, being at the bottom of the list, and it would place them all on one list. There would not be the feeling of their being placed in an inferior position?—I have heard that, but I do not attach much importance to it.

129. As to uniform, is there not a desire among the medical officers to be dressed as the other officers are dressed?—I think that those medical officers whom I know myself would rather be distinguished by their professional capacity; they are proud of their profession, though they are attached to their regiment.

130. An assistant surgeon is first appointed to the staff and sent abroad, probably to India; by-and-bye he is appointed to a regiment, and in a year or two falls into bad health and is sent home; and on being examined by a medical board, is found unfit to return, and is removed to the staff. When it comes to his turn, he goes abroad again, and again applies to be appointed to a regiment; he may go through the process a second and even a third time. Do not such circumstances involve him in frequent changes of uniform and appointments?—No doubt.

131. Would it not relieve assistant surgeons from that very onerous expense, if they were not attached in that manner to regiments?—No doubt it would; but I am hardly in such a position to judge of the feelings of regimental officers upon those points as you must be; you know what is going on amongst them all.

132. Has there been a change in that respect?—The medical officers whom I know who have been removed from their regiments have expressed very little gratitude for the removal, but rather the reverse. Until lately the expense of the transfer from one regiment to another was very heavy; they are now free in a great degree from that.

133. *Chairman.*] From your position at Portsmouth as the deputy inspector in charge there, and being acquainted with a large number of army medical officers, are you aware of any cause of dissatisfaction in any way with the existing

regulations affecting the medical department?—What I believe is the great cause of the present dissatisfaction is rather prospective than immediate. It is a fact that there are above 160 assistant surgeons of 10 years' standing with only 20 or 25 vacancies in a year; that seems to be the incubus.

134. That is a question relating to the promotion of the assistant surgeons?—It is.

135. I do not allude to the question of promotion, but to their social position at mess, and so on?—I have known various instances in which complaints have been made with regard to that, but I think that they are dying out; I think that it is a matter upon which it is not very easy to legislate; I do not believe that improved regulations will do much as regards the social position at mess. If medical and military officers wish to act harmoniously together, they will do so in spite of any regulation; if they do not, a regulation will do little good.

136. *Dr. Bryson.*] Is there any difference in the pay of medical officers in the army at different stations?—There is no difference at home; in the colonies there is an infinite variety; there is no difference in pay, but the colonial allowance differs in every colony; there are colonial allowances which are not paid by the Queen, but which I believe are paid by the colonies. In some of the worst stations there are none.

137. In Ceylon are there allowances?—There are good allowances there, I believe.

138. And in China?—In China I believe that the allowances have been retrenched very much; in Ceylon I believe that the allowances are quite as good as the pay.

139. Have they allowances in Ceylon in barracks?—Yes.

140. What is the case with regard to the coast of Africa?—Large inducements are held out to medical officers to serve upon the coast of Africa.

141. *Dr. Markham.*] With reference to the subject of pay, if I understand you rightly, the surgeon, after having served 25 years, is generally broken up?—Yes.

142. If a man enters the army at 22 or 23, that will bring him up to about 47?—Yes.

143. So that there are men who leave the army at that period who are useless for further service?—They are not quite that either; the great majority of surgeons see no hope of promotion or advancement, after 25 years' service.

144. *Mr. Busk.*] They pass a board, do they not?—They have to pass a board, and a man very often states that he is deaf and is getting blind, &c.

145. *Dr. Markham.*] As a rule are men incapable of further service after 25 years' service. I understand you to say that very few surgeons remain after that time?—Very few surgeons remain after that time.

146. Is that because they are incapable of further service, or because they do not like the prospect which is held out to them to remain in the service?—They do not like the prospect; and, generally speaking, it is when they decline to go on tropical service that they retire. If they had to do duty at home, they would do it easily enough, but if a man must go abroad he retires.

147. Then, as I understand you, there are men of that great experience of 25 years who are capable of further service as medical men in the army?—In the army a man must be prepared to go anywhere; if not, he must leave or exchange.

148. Then

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148. Then would it not be very much to the benefit of the service that men of that experience should remain in it?—I think so, but no inducement is held out to them to do so.

149. Could any inducement be held out to them such as would induce them to remain?—Increase of pay.

150. Did you ever know a man go into private practice after 25 years' service?—I know nobody who has succeeded in private practice after 25 years' service in the army.

151. Captain *Galton*.] Do you know Dr. Burrell, of Exmouth?—I do not.

152. He is, I believe, in private practice?—I am only speaking of a limited acquaintance.

153. Dr. *Bryson*.] Do you think that a man who has been 25 years in the army is a fit man to take the field?—He may be or not.

154. Taking the generality of men, you would hardly send a man into the field after 25 years' service?—A great deal depends upon the heart with which he goes into the field. I have known a man of 40 years' service in the field, but such a case is very exceptional.

155. Captain *Galton*.] Are not all these men who retire after 25 years' service obliged to pass before a medical board before they can retire?—Yes.

156. And therefore they are to a certain extent unfit for service?—They are generally treated as being unfit for service by the medical board. A man can claim his retirement after 25 years' service, but he can get a somewhat better retirement if he passes a medical board, and is pronounced unfit for service after 25 years' service. They fine a man, if his health is good, and the same with soldiers.

157. Lord *William Paulet*.] Do you think that it would be advantageous if more surgeons were employed in the army, so as to give them more home service, and not so much knocking about?—Yes.

158. It would make them much more valuable?—Yes.

159. Mr. *Bush*.] Is there any difference between the mode of retirement of a surgeon at the end of his term and that of any other officer?—There is no medical board necessary to be held upon another officer who claims his retirement.

160. Sir *James Gibson*.] Are not nearly all our inspectors and all our deputy inspectors over 25 years' service?—Yes.

161. The great majority are?—Yes.

162. Lord *William Paulet*.] How many years' service have you?—I shall complete 30 years in February.

163. How long have you been an inspector?—Seven years.

164. Do not a great many of the surgeons who retire after 25 years' service leave because younger officers are promoted over them?—There is no doubt of it.

165. Dr. *Markham*.] Something has been said with respect to dress; have you heard much about the subject of dress among the medical officers?—I have heard a good deal about it.

166. Is it their general wish to have the same dress as combatant officers, or is there some peculiar change which they wish in their dress, so as not to make them the same as the combatant officers, but something distinctive?—We certainly wish something distinctive; the black belt is not approved of; but we all wish to be distinguished, so that those who desire our ser-

vices under any circumstances may know where to find us.

167. Sir *James Gibson*.] Is there not a strong feeling among the medical officers that they would like to be dressed the same as the other officers?—I think that they wish to be dressed as handsomely as the other officers, but not precisely alike. I do not attach much consequence to that matter, except that the belt is certainly an ugly thing.

168. Dr. *Bryson*.] You would recommend the belt to be done away with?—Something more attractive is desirable. The distinctive dress should be such as not to imply any inferiority in the eye of the soldiers or others.

162. *Chairman*.] You know of nothing connected with the uniform which you would submit to the Committee should be changed for the benefit of the medical department?—I think not, though you may attract some more young men by a change.

170. Dr. *Markham*.] Would you not yourself, when you were in the army, have liked to have been relieved of that belt?—I wore it for a good while. I think that a handsomer belt would be desirable, but I do not think that that is a matter to be put prominently forward.

171. Mr. *Bush*.] You have stated that no regulations could invariably ensure harmony at the mess, and so on, and that a great deal depends upon the individuals who assemble together?—Yes.

172. Are you aware of any circumstance which places a medical officer in a position to be unfairly snubbed, as it is called, by any officer in the regiment, or by those who are above him?—Several things arise with regard to medical officers of standing being snubbed, as it were. When a general officer dines at mess, for instance, the medical officer is asked as next senior officer to sit by the general, and at the next half-yearly inspection a new commanding officer comes, and he puts a young captain in that position, and snubs the surgeon. The surgeon says, "I am perfectly content to sit anywhere you like; but do not let me be put in a prominent position at one time and ignored at another."

173. Is that the case with any other grade of officer in the regiment?—The same inconvenience might happen to the paymaster, if he was senior. It could not happen to any other officer.

174. Then you think that a better definition of rank would ensure a medical officer against such treatment?—I dare say that it would.

175. Captain *Galton*.] What definition of rank would ensure him against it?—I do not think that those things are matters for a regulation, or that now they could be very well regulated. His rank is, by express order, sufficiently defined; and if the right of sitting in a particular seat at mess is acknowledged, he ought to have the benefit of his relative rank.

176. Dr. *Bryson*.] Do you sit strictly according to your rank at messes?—No, on ordinary occasions we sit down promiscuously; no particular place is assigned to any one, save when entertainments are given.

177. Dr. *Markham*.] I dare say that you have had charge of military hospitals at times?—Yes.

178. I dare say that you have never had any difficulty in carrying on your duties there, as regards your powers of command in the hospital itself?—No. Difficulties may arise now and then, but I do not remember any difficulty which has arisen in my experience.

179. Supposing that any of the patients in the hospital

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hospital are disorderly, have you any power of putting them under arrest, or have you ever done so?—If any of the patients were disorderly, I should desire the sergeant to put them in arrest or confinement.

180. You have that power?—I presume so. I do not know that we have any definite power by regulation.

181. Lord *William Paulet*.] If a patient in your hospital misbehaved himself, you would order him to the guard room?—Yes, but that would imply military command, and I am not very sure whether that would be legal or not. I should not hesitate to order it to be done, and I have no doubt that the order would be carried out, and that I should be supported in what I had done for the good of the service.

182. Dr. *Markham*.] You clearly have that power. Could it be deputed to you by the officer in command?—I believe that it could, but I certainly should exercise it, though I have my doubts about my legal right to put anybody under military arrest.

183. Do you think that a medical man in hospital has that clear and distinct command which is necessary for his service?—It seems to be determined that medical officers have no military command, and it appears to me to imply military command to put any soldier under arrest.

184. Is it sometimes necessary, in your service, for the surgeon to put a patient under arrest?—Of course there would be no objection to his being put under medical restraint for medical reasons, but I should not put a sergeant under arrest, save in some pressing emergency, and then I should immediately report the circumstance to the officer commanding, that he might give legal effect to what I had done.

185. You find it requisite to do so in the performance of your duties?—Yes, no doubt; once only during my service have I required to do this.

186. And yet, if I understand you rightly, it is the exercise of a power which you think doubtful?—I doubt whether I am justified by regulation in doing it.

187. Are there any other points in hospital service on which you feel a difficulty from want of liberty of action; is there any other way in which you find that the service may be hampered from the want of a definite power of action?—Practically I have done what I thought needful, and expected that what I did think needful would be carried out, and that I would be supported in what I had done.

188. *Chairman*.] Your commanding officer has always placed a certain amount of confidence in your discretion in the discharge of your duties?—Precisely, and I have never personally found any inconvenience from not having military command.

189. Dr. *Markham*.] Can you tell me any other case of officers in the army who perform duties which they have no right to perform, or giving commands which they have no right to do, and who do it only by sufferance; I do not speak of medical officers, but of combatant officers who exercise command which they have no right to exercise, but who do it by sufferance?—No.

190. Do you know any instance in which a combatant officer exercises a command which he

is not entitled to exercise, but which he is allowed to do by sufferance?—I think that, where cases must occur, combatant officers in their discretion take authority upon themselves which they are not strictly entitled to use, trusting to be borne out in it.

191. Then it appears that medical officers have no military command, and yet exercise it, and that in doing so they are, to a certain extent, at the mercy of their commanding officers for so doing?—Yes.

192. Is there any other officer or combatant officer who is placed in a similar position?—No, not so far as I know.

193. That is to say, who exercises a command in the discharge of his duty which he has no right to exercise?—If the paymaster or any commissariat officer found that his sergeant or one of his clerks was doing anything that was wrong, or was drunk, or anything of that kind, he might put him in arrest; in the same way, the quartermaster, I believe, has no military command, so he would be in the same category.

194. But with reference to the combatant officers, how is it?—They can never be put in that position.

195. With reference to the way in which the names of the surgeons are placed in the regimental army list, have you ever heard any discontent expressed with regard to that point?—Yes.

196. Have you ever known any practical inconvenience to arise from it?—None whatever.

197. *Chairman*.] Would you recommend an alteration in that respect?—I should be very sorry if prominence was given to such a trifle; it does not seem to me to be a thing worth mentioning.

198. Dr. *Markham*.] As far as you know, would any practical difficulty result from putting their names in that regimental list according to their rank?—None whatever.

199. You can imagine no difficulty?—I can imagine no difficulty whatever about it.

200. And if it is a very trivial circumstance, but is thought a great deal of by medical men, there is no reason why it should not be done?—Certainly not, so far as I know.

201. Do you know whether there is a general desire among medical officers to have their names so placed there?—I do not know that it is a general feeling. I have always said to those who have spoken to me upon the subject, that we best consult our own dignity by standing upon our own professional character, and not depending upon military rank.

202. You have said that you yourself should object to sit on boards of inquiry, except according to your rank?—Quite so.

203. You do not stand on your professional dignity there, but take your position that you have a right to a certain relative rank?—Yes, that right has been conceded to us by a regulation.

204. You cannot always stand on your professional dignity, but you must assert your rank sometimes?—Yes.

205. *Chairman*.] Would you object to sit as a member of a board where the chairman was junior to you in rank?—The regulation expressly prohibits it; it cannot occur.

[The Witness withdrew.]

Dr. JOHN WILLIAM JOHNSTON; Examined.

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206. *Chairman.*] WHAT rank do you hold in the army?—Surgeon Major.

207. How long have you been in the service?—Twenty-one years and five months.

208. And how long were you an assistant surgeon?—Eleven years.

209. *Dr. Markham.*] You no doubt are aware of the position of surgeons at mixed boards?—I am.

210. As a rule, I believe it is a fact that the senior surgeon does not sit on the board as president?—He cannot as president.

211. Nor does he sit on the board at all, except when a senior officer is president?—Just so.

212. Practically is it the fact that the surgeon is thereby excluded from a mixed board?—As president, yes; as member, no; he is qualified to sit as member.

213. I am speaking not of his qualification, but of the practical result; do surgeons, as a rule, sit on these mixed boards?—They do as members.

214. Frequently?—Occasionally.

215. I am not speaking of assistant surgeons, but of surgeons?—Just so, I am speaking of medical officers of all grades.

216. Is that a common thing?—Yes.

217. Is it a common thing for a senior combatant officer to sit as president?—Yes, the president of a board must be a combatant officer; a medical officer cannot sit as president of a court or board.

218. Can you tell me instances of late where the surgeon has sat on these mixed boards?—I myself have, as a member at Dover, when stationed there.

219. Have you frequently sat as surgeon?—That is the only instance which I can recollect.

220. From the circumstance that the surgeon is not able to sit on a board, except when a senior officer is president, does not that as a rule practically exclude the surgeon altogether from sitting on a board?—If the surgeon's evidence is requisite, he is ordered to attend the board, not as a member. He can either attend as a witness at this court or as a member.

221. I wish to know what is the practical result; do surgeons, as a rule, sit on these mixed boards?—I believe that they do occasionally, but not frequently.

222. You tell us that you yourself have only once sat there?—That is the only occasion which I recollect when it was necessary that I should sit.

223. Does the assistant surgeon often sit there?—I think not.

224. Then who represents the medical service on these boards?—Generally a senior medical officer is either a member of these boards or attends to give his evidence, if it is a case where medical evidence or a medical opinion is required.

225. As a rule, does the surgeon attend as a witness, or does he attend as a member?—It depends upon accidental circumstances, I believe; as to the general working of the rule, I do not know. I cannot speak as to what is beyond my own knowledge, but there is nothing in the rules of the service to prevent my being a member of any board, provided that the president is senior to me. If it so happens that the president is

junior to me, according to my relative rank, and that my evidence is requisite, I am ordered to attend and to give evidence.

226. And you do not know what is the practical working of that rule?—No.

227. *Chairman.*] Do you consider that there is anything detrimental to the service in your giving evidence, instead of being a member of the board? The rule, as I understand, is that the medical officer shall be junior to the president, and that if the senior medical officer is senior in rank to the president, he then gives evidence?—Yes.

228. Do you think that there is anything detrimental to the service in that order?—I am not aware that there is, but I do not think that it is the proper course to adopt, invariably to exclude a medical officer from being president at a board, when the duties which that board is called on to perform are of a sanitary character. I think that the duties would be equally well, if not better, performed if he had the privilege or right of being president.

229. Has it not been the custom of the army from time immemorial that every board should be presided over by a combatant officer?—I am not aware of that.

230. *Dr. Bryson.*] Do you think that the medical officers feel their not being permitted to sit as presidents of these mixed boards to be a grievance?—I think that that is the general feeling; they feel that the medical officers are deprived of a position which they are fully qualified to hold, and they think that they ought to hold it.

231. You do not know why they should not sit on mixed boards even as president?—Certainly not. I allude, of course, to matters of a sanitary character, which come more especially within the province of medical officers, and with which subjects they are peculiarly conversant.

232. Such as the ventilation of a barrack room?—Yes, and the construction of buildings for the treatment of the sick, and so on. To those matters I allude, and to those only.

233. Do you think that the medical officers are satisfied with their present pay?—I think not.

234. Will you explain in what way they are dissatisfied?—I not only give my own views, but the views of almost all the medical officers with whom I have spoken on the subject. I think that the senior officers, the surgeons, the surgeon majors, and the deputy inspectors, are not sufficiently paid. The junior men are tolerably well paid, much more in proportion, I believe, than the senior ranks.

235. Are they satisfied with their half-pay?—I do not think that the senior officers are. I allude to officers of 20 years' service and upward.

236. They think that it is too little?—Yes, inasmuch as generally speaking officers who retire after 25 years' service are men who cannot add to their income by their professional exertions in civil life, and the half-pay which they get is not sufficient to enable them to live in that position in which they ought to live as married men; and five-sixths of them, I believe, are married men.

237. Are they satisfied with their relative rank in the service?—I believe so.

238. *Sir James Gibson.*] You have a family—I have.

239. Do you find your pay quite inadequate to maintain

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maintain and provide for and educate them?—Quite so. I should have been obliged to retire from the service years ago had I not made an addition to my income by my professional exertions.

240. Dr. *Bryson*.] Are you allowed in the army to practice professionally?—There is no prohibition so long as there is no neglect of the duties connected with the army.

241. Dr. *Markham*.] With regard to your position at mess, have you ever heard any expression of difficulty on that point?—Very frequently.

242. What is the difficulty which is complained of on that point?—The difficulty is, that medical officers have no status there; they have no position beyond that of a junior ensign, and even not so much occasionally.

243. Dr. *Bryson*.] Have they not their relative rank?—Nominally they have, but practically there they have not.

244. It is not considered a social board where all rank is sunk?—Were it a social board, and a social board only, I believe that we should have nothing to complain of.

245. Do you sit at mess according to your rank, or mixed?—The commanding officer and the next senior officer usually sit opposite each other, and the other officers take their place at the table just as they wish.

246. Dr. *Markham*.] Have you ever heard of any practical difficulties arising between the commanding officers and the medical men; I mean instances in which difficulties have occurred?—No, but I know an instance in which, I think, that a difficulty would have occurred, had the surgeon insisted upon his having what he considered that he should have, and what we medical officers consider that we should have, namely, our relative rank at the mess table.

247. Have you any objection to tell us what the difficulty was which arose in that case?—I can hardly call it a difficulty. The surgeon, on joining his regiment, was asked by his commanding officer, whether he wished to insist upon his occupying a certain position at the table, in accordance with his relative rank, and the surgeon said, "No, I do not wish to do so." The point was not raised in that instance, in consequence of the concession of the surgeon.

248. *Chairman*.] What was the point?—That the surgeon by his relative rank was next in seniority to the lieutenant colonel commanding, and that, consequently, if his relative rank had any value there, he should take the seat opposite to the lieutenant colonel. He was asked by the commanding officer, before going to mess, whether he wished to insist upon that right, and to raise the point; and he said that he did not.

249. Mr. *Busk*.] If he had insisted upon it, would it have been granted?—I cannot say.

250. Lord *William Paulet*.] Was that in your regiment?—No, personally I have never had the slightest difficulty.

251. Is it customary in your regiment every day for the colonel to sit in one place, and for the next officer to sit opposite him?—I believe that it is the usual practice, and that it is the practice for guests, according to their rank, to sit in the neighbourhood of those two officers.

252. On a common mess-day does the colonel take a particular place at the mess?—I think so. I cannot say as to its being a daily occurrence, not being a daily dining member.

253. Captain *Galton*.] As regards pay, you

said that you thought that the pay was not adequate; what increase of pay do you consider would be adequate?—To which rank do you allude?

254. To your own rank. You said that you thought that your own pay was not adequate?—Certainly not.

255. What increase would you propose in order to make it adequate?—On the completion of 20 years' service I think that we should have at least 25*s.*, which would give us an increase of 3*s.* a day.

256. What would you give to the rank next below you, the surgeon?—A pound a day.

257. On the completion of how much service?—On promotion after 15 years' service.

258. And what would you give to the assistant surgeons?—Very nearly what they have at present; I think that I would make no alteration in the present rate of pay for assistant surgeons, as long as the assistant surgeons got promotion within a reasonable period, say 12 years.

259. Then, up to 12 years' service, you would give them 10*s.* a day?—Ten shillings a day at the commencement; they get at the termination of six years an increase of 1*s.* 6*d.*; and a further increase of 1*s.* 6*d.* on the completion of 10 years' service.

260. You would give them that up to 12 years?—Yes.

261. After 12 years what would you give them?—I think that if they remained in that rank afterwards, they should have 15*s.* a day.

262. Until they were promoted?—Yes.

263. Dr. *Bryson*.] I thought that they had 14*s.* a-day; does not the pay rise?—It rises according to length of service up to 10 years, beyond which there is no increase; but if I possibly could, I would make the period for promotion to be not later than 12 years.

264. Captain *Galton*.] When a man became a surgeon major, how much would you give him?—He cannot become a surgeon major, unless by special service in the field, until he completes 20 years' service. The principle which I would adopt would be to increase the pay according to length of service in all grades. I would give the surgeon-major 25*s.* a day.

265. Would you increase the pay of the surgeon beyond the 1*l.* a day which you are speaking of, even if he had 25 years' service?—He must be a surgeon major after the completion of 20 years' service.

266. You say that you would give a surgeon 20*s.* a day?—I would.

267. Would you increase that pay after a certain number of years' service as a surgeon within the 20 years?—Yes, I would have an increase of pay, say every five years, or at whatever period would be considered advisable.

268. But you consider that 25*s.* a day would be sufficient for a surgeon major altogether?—Yes, I think it very fair.

269. Sir *James Gibson*.] If he served after 25 years, would you increase it?—Certainly, to 30*s.* at least.

270. Dr. *Markham*.] In your hospital service, have you had any difficulty with reference to the command which you have had to exercise there?—I do not recollect a single instance of difficulty which I have had in the performance of my duty.

271. Have you ever had occasion to put any patient or sergeant under arrest?—Certainly.

272. And

272. And have you power to do so?—No, I never do it individually, for I have no power to do so; if I wish to place a private soldier in the guard room for the commission of any military offence, I desire the hospital sergeant to do so if he is present, and if not, I send for him for this purpose.

273. Then you do virtually exercise the command?—I think not.

274. Lord *William Paulet*.] You tell the sergeant to do it, do you not?—Yes.

275. You give the order for the man's being confined?—Yes.

276. Sir *James Gibson*.] Suppose that the sergeant committed an offence for which he should be placed in arrest?—I would not place him in arrest; I have no authority to do it.

277. Dr. *Markham*.] What would you do with the sergeant if you found him rolling drunk in the ward?—I should send to the nearest orderly to remove him.

278. Then you would give the command?—Yes; the orderlies in the hospital must obey any order of that sort which I give them. If I exercised military authority, I should be exercising a right which I believe that I do not possess; I do not believe that I possess the authority to place a sergeant under arrest, or to send a private soldier to the guard room.

279. Lord *William Paulet*.] You give orders for placing him under arrest, do you not?—Yes.

280. Dr. *Bryson*.] You find a man creating a disturbance in the hospital, and you have him removed?—Yes, forthwith.

281. Captain *Galton*.] Do you find that any inconvenience arises from your not having the power of putting him in arrest?—No practical inconvenience, but I am placed in such a position as to show to every private soldier and non-commissioned officer and patient in my hospital, that I have not the authority to place them in the guard room, which is a position in which I do not think a medical officer should be placed.

282. *Chairman*.] But I thought you said that you sent for the sergeant to remove the man to the guard room?—Yes.

283. Is not that exercising authority?—That is not exercising military authority.

284. Captain *Galton*.] Does any practical inconvenience arise from the want of that power?—No, I have never had any difficulty upon the subject; every man obeys me in those matters.

285. Dr. *Bryson*.] Is not the sergeant instructed to obey you upon that subject?—I do not know that he receives any special orders or instructions to that effect, but he considers it his duty to obey any order I give him.

286. Lord *William Paulet*.] Do you not consider that it is his duty to obey you?—Certainly.

287. *Chairman*.] Do you think that any better arrangement could be made, with a view to your own position?—I think that the medical officers should have an undoubted right to perform those acts within the precincts of the hospital, or wherever their duties bring them into contact with the soldier.

288. Do you mean as to discipline?—Yes.

289. In what other way could you exercise that power than at present?—By placing an offender under arrest myself, instead of sending to a combatant officer, which I am now obliged to do.

515.

290. Dr. *Markham*.] Does the soldier, with respect to whom you order the sergeant to put him under arrest, know that you have not the power to do it?—Perfectly well.

291. *Chairman*.] Is not the sergeant ordered to obey your instructions?—Certainly.

292. Lord *William Paulet*.] If the hospital sergeant neglected his duty, and you ordered him to be put under arrest, would not the commanding officer bring him to a court-martial?—He might do so, but he could report me for exercising a military command which I had no right to do.

293. Sir *James Gibson*.] During your 20 years' experience, have you ever met with an instance of the commanding officer reprimanding a medical officer for so doing?—I have heard of it, but have never met with an instance within my own knowledge.

294. Captain *Galton*.] Have you ever met with an instance in which the men in the hospital have been impudent to you, or have misbehaved themselves to you, because they thought that you had not that power?—Certainly not.

295. Lord *William Paulet*.] Are you often obliged to make prisoners of men in hospital?—Very seldom indeed.

296. Dr. *Markham*.] I understand that if you followed out the regulations of the service strictly, your duty would be to report the offence to the commanding officer, whosoever it might be, and ask permission from him to put the man under arrest. Is that the case?—No, I give a verbal order.

297. Then under what rules or regulations do you act if you order a man to be put in arrest?—I do not believe that I exercise any military authority in desiring the sergeant to put that man in arrest. I do not incur the responsibility of sending that man to the guard room; the sergeant does that, on my verbal or written order, as the case may be.

298. Captain *Galton*.] Was it the intention of the Warrant of 1858 to give you the power of putting soldiers in the guard room in that way?—I should think so. I think that the 17th clause can bear that interpretation, and I believe that it was so meant.

299. To give you military command?—I think so.

300. Sir *James Gibson*.] Does it express it?—It does not express it, but it is implied.

301. *Chairman*.] Assuming that you could have military command to which you allude, would you not have to send to the sergeant and desire him to remove the man, or put him under arrest?—Not necessarily. If a non-commissioned officer commits an offence against me I may say, "Go to your room," but I never exercise military authority, and under existing rules should not do so.

302. Lord *William Paulet*.] Supposing that the sergeant was drunk, would you not put him under arrest?—No.

303. *Chairman*.] What would you do?—I should at once report him to the adjutant of the regiment.

304. Dr. *Bryson*.] You have said that you would make the sergeant take a man to the guard room?—That would be in a case of emergency, and I should not look upon it as an ordinary case.

305. It would be like a person calling in the police and directing them to take a man away?—Yes,

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—Yes, it would be a case of emergency, and I should act according to that emergency, whether I had the legal right or the military power to do so or not.

306. *Chairman.*] You have stated that from your experience of 21 years in the service, you have never had difficulty upon that point?—I have never had an instance which I can bring to my recollection.

307. *Dr. Markham.*] But you have heard of instances in which that has been the case?—Yes.

308. *Captain Galton.*] Will you point out which words of clause 17 of the Warrant of 1858 give you the power to which you have referred, or were intended to give it?—"All precedence and advantages."

309. That would scarcely bear the interpretation of military command, would it?—Yes, I think so, because I look upon this as a very important privilege to a medical officer.

310. Does not the clause go on to state what the advantages are?—Yes, "and shall;" the meaning altogether depends upon the words "precedence and advantages."

311. You contend that the word "advantages" means military command?—Certainly, with reference to a medical officer's duty in his hospital. With regard to military command, I never had the slightest wish for it, beyond what is sufficient to enable me to carry on my duties in the hospital, and I believe that that is the feeling of nine-tenths of my professional brethren.

312. *Lord William Paulet.*] Have you ever found a hospital sergeant or a non-commissioned officer, or anybody in the regiment, in barracks or anywhere else, refuse to obey an order which you gave him, or oppose your authority or orders?—Certainly not.

313. You have always found them anxious to obey any orders or wishes of yours?—Yes, but I may add that I believe that it was owing to the fact that my commanding officer generally supported me in every respect in the performance of

my duties, that I was obeyed in every particular to the letter and to the spirit.

314. *Dr. Markham.*] Have you anything to say with reference to the position of the medical officers' names in the Regimental Army List, have you any opinion upon the subject?—I have heard the subject very much discussed. I have no wish or feeling upon the matter, but I know that a great many men wish to see an alteration in their names in the Army List. I may say that I wish to see it myself, for I see no reason why we should be at the bottom of the list.

315. *Lord William Paulet.*] Would you be content if you were put above the staff after the ensigns, before the paymaster, the quartermaster, the adjutant, and the instructor of musketry?—I should be very well satisfied with it.

316. *Sir James Gibson.*] Do you think that the medical officers generally would be content with it?—I think not.

317. *Captain Galton.*] They would wish to be put after the majors, I suppose?—According to the relative rank.

318. Mixed up with the combatant officers?—Yes.

319. *Chairman.*] What is the object of that?—We medical officers labour under the impression that by our being put at the bottom of the list we occupy an inferior position to that of our brother officers. I know that that feeling is entertained by a great many.

320. *Lord William Paulet.*] Have you ever heard the paymaster make the same statement, because he also ranks as a field officer?—He may, according to the length of service. I never heard the paymaster make any objection to his position on the Army List.

321. The adjutant is put below the ensigns?—Yes, but he takes his position amongst the lieutenants according to the date of his commission.

[The Witness withdrew.

Adjourned till To-morrow, at Two o'clock.

Friday, 24th November 1865.

PRESENT:

Lord William Paulet.
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. THOMAS ROSS JAMESON Examined.

Dr. T. R.
Jameson.
—
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321. *Chairman.*] WHAT rank do you hold?—Inspector General.

322. How long have you held that rank?—Above two years.

323. How long were you in the subordinate ranks of the service?—I entered the service on the 10th of January 1834.

324. How long were you a regimental surgeon attached to a regiment?—About three

years in 91st Highlanders as regimental surgeon.

325. *Dr. Markham.*] Do you consider that it is advantageous to the service that the senior surgeon, that is to say the surgeon of the regiment, should sit as a member on boards of inquiry, where matters of hygiene are concerned?—He does sit as a member, but he cannot sit as president.

326. As

326. As a rule, does he sit as a member?—Yes, whenever you can get a senior officer to sit as president.

327. Practically, what happens—is it or is it not the case that practically the surgeons do not sit on mixed boards?—I think that generally they do. You generally find some combatant officer of superior rank who sits as president.

328. Whenever that occurs, of course they can sit or not as they like, as the officer who sits as president of a mixed board is superior in rank to the surgeon?—Yes, or if not the surgeon cannot sit as a member.

329. Do you know what is the general practice?—The practice generally is to pick out a medical officer who is junior to the combatant officer named as president.

330. Do surgeons or not sit as a rule on these boards?—I believe that it is often very difficult to find a senior officer to the surgeon to sit as president. Clause 17 of the Warrant gave us the right clearly to sit as president. Before Her Majesty's present Regulations were received in the West Indies, I was detailed on a mixed board, whereof the other members were junior to me. The general in command ruled that it should be styled a committee, that it was unnecessary to detail a president; and the three members, therefore, sat and voted according to their respective seniority; the senior member, myself, communicating with the military secretary.

331. *Chairman.*] Was that in Barbadoes?—No, in Trinidad. The principal medical officer, the commanding engineer, and the officer commanding the troops in Trinidad, formed the committee; we were detailed simply as members, and the senior member transacted the business of the military secretary. The same happened again to me in the West Indies.

332. *Dr. Markham.*] That, of course, was a very exceptional case. At the present time is it not the fact that there is a president of these boards?—Yes; and that president is a combatant officer.

333. Practically, do surgeons sit on these boards as a rule?—I think that they do.

334. You have not had much experience; you have only been two years in a regiment?—I have been temporarily attached to 12 regiments, although only gazetted to one. I have acted as principal medical officer for nearly 11 years.

335. *Chairman.*] How long have you held the appointment of principal medical officer, and at what stations?—Since May 1854; viz., as principal medical officer of the 1st Brigade Light Division in Bulgaria, afterwards with the troops left in and around Varna, afterwards of the general hospital of Abydos in the Dardanelles, afterwards at the Monastery Hospital in the Crimea, afterwards senior medical officer in Scotland, afterwards principal medical officer of the B division of the army at Shorncliffe, afterwards principal medical officer of the Windward and Leeward Islands, afterwards principal medical officer of the south-western district at Portsmouth, afterwards at Aldershot, and now at Netley.

336. *Dr. Markham.*] You have mentioned that your custom was to nominate a junior medical officer?—Yes, a junior to the president.

337. How many times do you think that of late you have nominated a senior medical officer to be present at one of these mixed boards as a member; I understand you to say that the senior

medical officers chiefly sit on mixed boards?—Yes.

338. How many times of late have you nominated a senior medical officer to sit as a member of such a board?—What do you mean by “a senior medical officer”?

339. A surgeon?—Without looking at my departmental order book I cannot say.

340. I understand that it is only when a senior combatant officer is president that the surgeon can sit?—You must of course have a field officer. The youngest surgeon is a major, and you must get a senior major to him.

341. How many times, as a rule, do you nominate a surgeon to sit on a board?—In a large command, such as Aldershot, I never experienced any difficulty in finding a senior surgeon.

342. You frequently put surgeons to sit as members on these boards?—Yes.

343. More frequently than assistant surgeons?—I could not say that without referring to my order books.

344. *Lord William Paulet.*] Do you keep one roster for surgeons and assistant surgeons?—As far as regards mixed boards I refer to the roll, and get the date of the commission of the president, whoever he is.

345. Do you put the assistant surgeon on the same roster for these duties as the surgeon?—No. In the case of mixed boards I keep no roster. The great point is to ascertain the date of the commission of the medical officer, so as to see that he is junior to the president.

346. *Dr. Markham.*] We were informed yesterday by a gentleman that he had been 20 years in the service, and had sat on a board only once; and a deputy inspector told us that he personally appointed the junior officers to sit on these boards, to prevent any difficulty?—A surgeon may be junior to a major by one day. All that is wanted is to see that the medical officer is junior to the president. That, I own, is a bad principle to act on in selecting a medical officer for a board, but it has become unavoidable, when by regulation a principal medical officer is precluded from choosing any surgeon, except one junior to a combatant officer selected by roster.

347. You frequently practically put surgeons on the boards?—Yes.

348. And they sit on mixed boards?—Yes.

349. Do you think that it is desirable that the surgeons should sit on such boards where medical matters are concerned?—Yes. I cannot conceive an objection to it. The president has no more power than the member. Two members frequently outvote the president.

350. Do you think that it is also desirable that the surgeon should be at liberty to sit as president?—I do.

351. You think that it would be for the benefit of the service?—I do. It appears to me that for the same reason for which he sits as member he should sit as president.

352. Do you not think that it would be more advantageous to the service if he sat on the board than that he should be summoned as a witness?—Certainly.

353. Has it come to your knowledge that any difficulties or objections have been taken by the surgeons to sitting on these boards, on account of the question of rank?—Yes, it has caused a great deal of discontent. The warrant clearly gave the surgeon the right, and I have never heard any one call it in question who has read clause 17.

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I have heard many officers, who have not read that clause, call it in question; but, after reading it, I never heard any one dispute the matter (courts-martial of course excepted).

354. Lord William Paulet.] If a surgeon sits on a board, that board may sit for four or five hours, and interfere with his hospital duties; have you ever found that to be the case?—Practically I have found no difficulty in that.

355. Supposing that the assistant surgeon is on leave, do you ever find any difficulty?—No, I should then ask some other officer to do the work.

356. Suppose that you have not another officer?—Then I would do the hospital duties myself; and I have done so at Aldershot.

357. That is where there is an inspector general?—Yes. I have never practically found any difficulty.

358. But suppose that it is a small garrison?—I have never found any difficulty, unless we are very hard pressed for medical men, and I should never then recommend them for leave; I never recommend any officer for leave unless I see how I can do the work upon our mixed boards or any casualty.

359. Captain Galton.] Then you know of no instance in which a mixed board has caused any inconvenience to the service, from the medical officer not being able to do his duties?—No, the difficulties which I have seen have been principally in the case of small garrisons, where it is difficult to get a medical officer junior to the president; for example, I have known a medical officer ordered to sit as member under a junior president, and that has caused a great deal of discontent; he has obeyed the order, but has remonstrated afterwards; that happened in Demerara. I have heard of it happening elsewhere, but I merely mention that as it has occurred to me.

360. Dr. Markham.] That must have been distinctly contrary to the warrant and contrary to the rules?—Yes; and it was pointed out by the general commanding that it must not happen again.

361. I apprehend that in such cases as those which have been mentioned by Lord William Paulet, no special difficulty need arise as regards the surgeon being taken away from his duties; because, whether it was the assistant surgeon who was on the board, or the surgeon attended as a witness, the duties must be equally neglected, provided that there was only one of those officers to attend to them, if a medical man sat on the board?—Certainly.

362. Captain Galton.] Would you limit the boards upon which you would place medical officers to boards which are concerned with sanitary questions?—There are various questions not purely sanitary; for example, as to beef and bread, upon which there are always mixed boards.

363. Chairman.] You would exclude, I presume, matters of discipline?—Yes, those are for a court-martial.

364. I am to understand that you consider that the medical officer of a mixed board should take his position as chairman, if senior to the combatant officer, upon questions which strictly refer to the medical department or upon sanitary questions?—Exactly so.

365. Mr. Busk.] You think that it would be advantageous to the service?—I think so.

366. Dr. Markham.] Do you not think that

there are some particular points which come before these boards, as to which it is almost absolutely necessary that a medical man should be present to assist?—I think it highly advantageous; a witness has not the same power as a member.

367. In many cases it would be almost necessary, in matters connected with ventilation and camps, that the senior medical man should be present on the board, so as to have the benefit of his experience?—I think so.

368. Dr. Bryson.] Do medical officers dislike being put upon these boards?—I think not.

369. Have you never found any objections?—No; I cannot see why they should object. They did dislike it, when there was a chance of their being put under an officer of inferior relative rank. No officer liked that; it was contrary to human nature.

370. Dr. Markham.] But that appears to be a thing impossible to happen now?—Now I think that it is, but it did happen.

371. Chairman.] Are you aware of any difficulty under which the medical officer labours, in respect to his position at the mess?—I think that relative rank should always carry with it social precedence, and it does not always do so.

372. Captain Galton.] Can you state any cases in which you have known it not to do so?—Yes. It is the etiquette, at the half-yearly inspection, that the general is generally taken into mess by the commanding officer; and the adjutant general, the next in grade, is taken by the senior major; sometimes by the surgeon, if he happens to be senior to the major; but not always; in fact, I believe that that is the exception and not the rule.

373. In some regiments it is allowed?—Yes; but in the majority of them I think that it is not.

374. It depends upon the will of the commanding officer?—Entirely.

375. Is there any order from the Horse Guards which gives the commanding officers the power of allowing it or not allowing it?—I presume that the commanding officer can order what he pleases in that respect. I read in the newspapers that the late Sir George Brown decided that a commanding officer may detail any officer (an ensign if he think fit) to take in the adjutant general; in fact, that the commanding officer may do as he pleases.

376. Dr. Bryson.] It is the rule to obey all orders which are given by the commanding officer?—Of course.

377. Mr. Busk.] Do you think that the surgeon occupies an exceptional position in that respect?—I do; it is called in question merely because the surgeon is a non-combatant officer.

378. Dr. Markham.] From your large experience upon this point, do you think that there is a feeling of considerable discontent among medical officers on it?—There is.

379. And do you think, from your great experience upon the matter, that it is a point of social honour which naturally would produce that feeling?—Yes, it is an infringement of clause 17, which gives medical officers precedence according to relative rank.

380. But as I understand, it almost goes a little beyond that, for it somewhat hurts a man's feeling in regard to his social position?—Yes, that is what I mean by precedence.

381. Mr. Busk.] Then you think that, if the Warrant were carried out in that respect, it would be sufficient?—Yes, if the surgeons major had the same position as lieutenant colonels.

382. Dr. Markham.] Can you imagine that any

any injury would result to the service from medical officers being allowed to take their position according to their rank in the service, the mess being regarded as a parade?—It cannot be looked upon as a parade, because we all take our seats as a matter of chance. The principle is, that the president and the vice-president rule the mess.

383. But, as I understand, it is positively made a parade?—I have not seen any order to that effect.

384. Captain Galton.] Cannot the surgeon be president of the mess?—Yes, and an ensign can be so.

385. If the surgeon is president of the mess, what takes place on the occasion of the half-yearly inspection?—In some regiments it differs. In one regiment the commanding officer always sat as president at the half-yearly inspection.

386. Chairman.] No matter what was his rank?—It was always his custom at the half-yearly inspection to sit as president, and to put the general at his right hand. I have never heard of the mess being called a parade.

387. Assuming that there is an inspection dinner, and that the lieutenant colonel is sick and unable to attend, who in that case would be president?—I am afraid that in an immense majority of cases the major would.

388. Captain Galton.] Would the surgeon take that position in any case?—I think that he should, because it implies no military command.

389. Chairman.] Is it not considered as a military duty on the part of the regiment, to invite the general to dinner on an occasion of that sort?—It is.

390. Captain Galton.] Would not the officer who commanded at the parade be the officer who would escort the general into the mess?—Yes.

391. Could the surgeon do it in any case?—I do not think that he has done so.

392. But would it be reasonable that he should do it?—I do not think that it would be unreasonable, but I never remember its being done.

393. Although the major would be the officer who would command the regiment on parade, and accompany the general on his inspection of the regiment, you yet think that it would be a reasonable thing that, when the general officer came to dinner, the surgeon should take the precedence, and escort him into dinner, and place him on his right hand?—It is a question which never occurred to me before, but I have always looked upon a mess, not as a parade, but as an occasion where we were upon an equality, unless there was some breach of discipline.

394. Would it be the case that the major, being the commanding officer for the time, would take precedence of every one else?—Yes; because he is commanding officer. I do not think that any surgeon would feel aggrieved by that, because the major is commanding officer, and it is settled that we have no command. It would not at all affect the question which was first mooted.

395. If upon every occasion the surgeon was the senior officer at the mess, would any difficulty occur from his having to order the band to play or not to play?—I do not think so, because there is no military authority in it. I know a regiment where the surgeon orders the band to play; he is president of the band committee, but that is merely a regimental custom by courtesy. It is delegated by the commanding officer. The

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commanding officer can do what he likes. It is delegated to the surgeon because he is a popular man. It is not because he is the surgeon, but in spite of his being the surgeon.

396. Sir James Gibson.] Do medical officers think that they ought to have that privilege?—Yes; it is merely a social question.

397. Dr. Markham.] I understand from you that the medical officer has not that distinct and defined social position which all other officers have?—Just so.

398. Which he derives from his rank?—Yes; according to clause 17.

399. And as the result of his not having that defined status he is often placed in a very painful position?—Yes.

400. Can you imagine that any difficulties, as far as your experience goes, would arise in the service if that defined position were granted to him?—None.

401. Lord William Paulet.] You are speaking from hearsay and not from experience. You have never been a surgeon of a regiment since this took place?—Never.

402. How long have you served in a regiment?—I was about three years a regimental surgeon, but I have done duty with many regiments.

403. How long were you assistant surgeon of a regiment?—I was never assistant surgeon of a regiment.

404. Dr. Markham.] I suppose that you have had a very large experience, in knowing what the feelings of surgeons and assistant surgeons upon this point are?—I have had a great deal of experience.

405. And from your knowledge you do not doubt that it is with the surgeons and assistant surgeons at large a very sore subject?—Yes; they think that they have not that social precedence to which they are entitled under clause 17.

406. Mr. Busk.] And you think that, if that clause were carried out in its integrity, that grievance would be removed?—Yes; it would be removed. If that clause were carried out entirely, I believe that there would be no discontent with the majority. There may be exceptions.

407. Chairman.] Have you any opinion upon the question, whether the medical officers should appear in the general list of officers or not?—I would prefer it, but I do not think that it is a matter of much importance. I should never feel aggrieved by it myself.

408. Dr. Markham.] As far as your knowledge goes, what is their opinion upon that point?—They prefer it, but they do not esteem it as a matter of very great importance.

409. Captain Galton.] They wish the names of the surgeons and assistant surgeons to be mixed up with those of the other officers, the majors, or whatever they may be?—Yes, with italics after their names, as in the case of an adjutant.

410. So that under the major you would put the name of the surgeon?—Yes.

411. Sir James Gibson.] You mean that you would put the surgeon's rank in its proper place?—Yes.

412. Dr. Markham.] Can you imagine any difficulty arising from that?—None.

413. I have heard that it has happened that, owing to the names of the medical officers being at the bottom of the list, they have been overlooked and passed by in social life. Have you ever

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ever heard that?—Often. We are all army doctors. The assistant surgeon and the inspector are upon the same level in that respect, according to my experience.

414. Would you not consider that, if you as a surgeon were exposed to be put in that position on account of your name being at the bottom of the list, and your relative rank being overlooked in social life, it would be rather a hardship?—I should consider that they did not care about my relative rank. That is a thing which happens every day.

415. It happens every day that surgeons are overlooked?—There are of course exceptions, but as a class we are not treated as socially equal to combatant officers. The phrase “only an army doctor” is not unfrequently heard, especially since the Crimean war.

416. Do you think that that would happen, if your names were put in the list according to your relative rank?—It would alter the opinion a good deal, more especially in the colonies, where they look into those matters.

417. Mr. *Busk*.] Then on the whole you think that it would be advisable so to put your names in the list?—I think so.

418. Can you imagine that any injury could happen to the service in consequence of that?—No.

419. Or inconvenience?—No.

420. Captain *Galton*.] Is that a point which is included in the Warrant of 1858?—No; not as far as I know.

421. Then the medical officers have no grievance as regards the Warrant of 1858 in respect of that?—As far as I understand it, the Warrant does not allude to it at all. You might twist it, but I do not think that it could be honestly claimed under the Warrant.

422. *Chairman*.] The clauses before that recommendation of the Royal Commission of 1858, and those after it, were adopted, but not that part?—Yes, and therefore I could not claim it.

423. Mr. *Busk*.] But you think that the service would regard it as a boon?—I think so.

424. *Chairman*.] With reference to the names of the medical officers, would you have them mixed together in the general list of officers of the army, or merely upon the list of regiments?—I think that if it is done in one case, it should be done in all.

425. Dr. *Markham*.] I conclude that if the names were inserted according to rank, the object would be to give the medical officers the rank to which they are entitled according to their position, and therefore it could only be by mingling the names?—Yes.

426. *Chairman*.] Assuming that the medical officers were placed in that position, should the paymasters and the officers of the commissariat be placed in the same position?—I have never thought of their claims at all.

427. Can you give them a consideration now?—It could not injure the service in any way, so far as I can see.

428. But if one is done you think that all should be done?—I have never thought of that matter before, particularly with the commissariat, but I think that it should be done.

429. And with the paymaster's department?—I have never thought of it till this minute. I cannot conceive any harm that it could do.

430. Lord *William Paulet*.] Have you ever

heard any of the paymasters make the same grievances as the medical officers do?—I have not had an opportunity of doing so. I scarcely know above one or two paymasters.

431. Dr. *Markham*.] Have officers in the commissariat department the same attributes, as respects being regimental officers, as medical men have?—They have not.

432. Captain *Galton*.] But I understand you to say that you not only would place the medical officers according to their rank in the regiment, but also in the general army list, where the generals, colonels, and lieutenant colonels are all put according to their rank?—Yes.

433. *Chairman*.] Then you would not have a separate list of the medical department of the army, as at present in the Army List?—It would be done in a separate way altogether. I presume that one great point in having that list, is to show where a medical officer is stationed; but I advocate putting our names in a general list, to show to all who look officially what is our relative position in the army, what we can claim and what we cannot claim.

434. Captain *Galton*.] But do you claim your promotion according to the dates of your commissions ranking with other officers?—Promotion is another matter; I would not give an opinion upon that.

435. Is not the object of the list of colonels and lieutenant colonels in the army, which is given according to the dates of their commissions, to show them what their promotion will be?—A lieutenant colonel becomes a colonel as a matter of course, but a surgeon cannot become a deputy inspector as a matter of course; he may or may not.

436. Has the sequence of the medical officers of the army in relation to the combatant officers of the army any influence upon their promotion?—No.

437. Then what is the object of putting their names into the same list?—To fix their social precedence, so that there shall be no dispute.

438. Then it would be a new army list, different from what has been published yet?—No; I would merely put the doctors' names among the others.

439. Your object, as I understand, is to establish a table of social precedence?—Yes.

440. Do you think that a table of social precedence should be established both for combatant officers, for the medical officers, for the commissariat, and for every branch of the service?—I have never thought of any other branch than my own department; but as regards the combatant officers it is there now.

441. But the object of that list, as regards the combatant officers, is to show the sequence for promotion?—More than that. Whenever there is a court-martial, that list is appealed to, to show the relative rank. In a mixed board, if clause 17 was conceded, the list would be appealed to, to show whether I was entitled to precedence or not.

442. Is not that shown already by the dates of the commissions?—Clearly. I have said that I do not consider it a grievance, but that it would be very advantageous if that were done, and would be agreeable to the feelings of medical officers.

443. *Chairman*.] Taking the general list of the medical officers of the army in the Army List, the first that I come to is the inspector general.

If

If under the word "inspector general" there were the words "ranking with major general," and if the same thing were done with the deputy inspectors and the surgeons majors, &c., would not that meet the case of pointing out what was the relative rank of the medical officers of the army?—Certainly.

444. Would not that meet your view as to the rank being pointed out, and at the same time keep the list of the medical officers intact?—I have never called that a grievance. If my name appeared among the class of medical officers and among other officers it would give me a higher social precedence, but I do not say that it is a grievance.

445. Lord *William Paulet*.] Do not you think that if that grievance were acknowledged, there ought to be a list of medical officers kept separate?—I have not called it a grievance.

446. Do you not think that there ought to be a separate list of medical officers?—Yes, I think it perfectly reasonable.

447. Dr. *Markham*.] I think you have admitted that there is a great feeling in the army upon the point?—There is.

448. Unless the distinction were given in the regimental list, it would be of no service?—That is conceded at once.

449. I understand from you that the members of the commissariat department have not the position or the claim as regimental officers which you possess?—Not at all.

450. You are regimental officers?—A portion of us.

451. That would give you claims which the commissariat would never have?—Yes, it is felt more by regimental officers than by others.

452. Mr. *Busk*.] What opinion have you formed with respect to the question, whether it would be considered a good thing or a bad thing if the medical service were all on the staff, and not attached to regiments at all?—I am strongly in favour of having regimental officers.

453. Sir *James Gibson*.] Have you considered its advantages?—Yes, a good deal, but I would almost rather not enter into that point, because it would lead me to enter upon other points which are extraneous to the present discussion. I am aware that my views upon that point are peculiar.

454. Mr. *Busk*.] There would not be a general aversion to be placed upon a staff?—I think that the general feeling is that a man would like to be in a regiment.

455. Captain *Galton*.] Would not many of the grievances of which the medical officers complain be removed by making the medical service a staff corps?—I do not quite think so. If (as I conceive would be most desirable) we had a military organization, analogous to that of the Royal Engineers, still a certain number of medical officers should be permanently appointed to regiments, and their names contained in the list of the proposed "Medical Staff Corps," printed in italics.

456. Does the promotion of the assistant surgeon go on the same regiment?—No, but a man likes to go on in the same regiment.

457. Then as soon as he is promoted he is removed from the regiment?—He may be or not.

458. As a rule I suppose he is removed?—I am not competent to speak to that.

459. Were you promoted in the same regiment?—I was never a regimental surgeon, excepting to one corps. I was a medical officer temporarily attached to several regiments.

460. To how many regiments?—About 12 altogether.

461. Did you find any inconveniences from that?—Yes.

462. What were the inconveniences?—I was not one of them. I was merely a guest. It was not my home as my regiment, I hope, was, and would be again, if I were again in it. I have a very strong feeling in favour of being permanently attached to a regiment. I was attached to a regiment for about three years; that was the only one to which I ever belonged.

463. Was that the first that you went to?—No, I have done duty with 12 regiments.

464. What rank had you when you were attached to a regiment?—When I belonged to the 91st Highlanders, I was surgeon; when temporarily attached to the others, either as staff surgeon or assistant surgeon. In those days only the surgeon and assistant surgeon could be regimental; whenever you were above that rank you were on the staff.

465. Sir *James Gibson*.] From your large experience with medical officers and stations, do the surgeons and assistant surgeons remain many years with regiments, or from various causes do they not frequently change?—Of late they have changed, but it was not so some years ago.

466. Is the promotion from assistant surgeon to surgeon by seniority?—Yes.

467. And are not the changes very frequent?—Of late they have been.

468. How long on the average does a surgeon or assistant surgeon now remain in a regiment?—I have not the least idea, but formerly a man remained all his life with the regiment.

469. Dr. *Markham*.] Do you consider that such rapid changes are disadvantageous and objectionable?—I think so. If I had to recommence the service, I should endeavour to be appointed to a regiment, and remain there, if I could, as long as I was an executive medical officer.

470. Sir *James Gibson*.] As regards the efficiency of the service, and as regards the financial interests of the service, and the pecuniary advantages of the medical officers, would it not be advantageous to have one general staff of surgeons and assistant surgeons, they being attached for, say, five years to a regiment?—Whether that would be financially advantageous or not I am not competent to say, but I do not think that it would be agreeable either to the medical officers or to the military officers. A surgeon or an assistant surgeon likes to keep in the regiment as long as he can.

471. You are aware that the home tour of a medical staff officer is very short indeed?—Yes.

472. In a regiment it is much longer?—Yes.

473. The regimental officers are much longer abroad. If the regiment goes on foreign service, the surgeon and assistant surgeon go with it, and if they have continued good health they may remain for 10 or 12 years absent from England?—Yes.

474. Whereas a medical staff officer is brought home at the public expense after five years in the majority of instances and three in others, but a regimental surgeon cannot get home except at his own private expense?—Yes.

475. At the beginning of this year, the period during which the staff assistant surgeons and staff surgeons were at home, at one time averaged from 16 to 22 months for the four or five preceding years. That is a very short time for an officer who had been five years in India, to recruit his health before going out again on another tour of tropical service; it is a great disadvantage, which

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which would be remedied by there being one general staff. Then again it would remove the unpleasant feeling which exists regarding the name being at the bottom of the regimental list. It would also remove the feeling which exists with regard to the unsimilarity of uniform, as the medical officers would then have their own uniform, and they would have a higher staff allowance than the regimental officers get. Any grievance with regard to mess would be removed; they would then not be members of the mess, but honorary members; they would not pay mess entrances, but they would pay the current annual subscriptions?—They would not attend mess meetings; they would have no vote at mess meetings, and nothing of that sort.

476. Dr. *Markham*.] Taking your own opinion, and what you know of the opinion of other medical officers, do you think that, if they knew that all those advantages were to accrue to them, they would accept the change?—All the best officers as a rule say "Give me a regiment."

477. Mr. *Bush*.] Do you think that if some addition were made to the pay of the senior branches of the service, in connection with this change of position into a staff, it would then be considered an acceptable thing by the surgeons generally. Supposing that it were proposed to place all the medical service on a staff, and that that change were accompanied with certain additions to the pay of the surgeons, the surgeons major, and so on, from that rank upwards, do you think that under those circumstances it would be considered an equivalent to the feeling which medical officers now have with respect to regimental service?—I cannot speak except for myself. I would not do it upon any consideration. What others would do I cannot say; money is a great matter in this world.

478. And yet you have done very little duty with a regiment?—I have done a great deal of regimental duty, and I liked it very much indeed.

479. Sir *James Gibson*.] Do you think that the medical officers are adequately paid now?—Not as contrasted with what they can do in private practice.

480. Do you think that, if the pay were increased in all grades, it would be an inducement for a high class of men to enter the service?—It would be an inducement; but you might double the pay and you would not remove discontent, as long as clause 17 is not adequately carried out.

481. Captain *Galton*.] You consider that no increase of pay would remove the discontent?—It would not, as long as clause 17 is not adequately carried out.

482. It appears that a part of the discontent is caused by a matter which is not mentioned in clause 17, that is to say, the position of the names in the Army List?—For myself I disclaim that. I have heard it, and I believe a change in that respect would be agreeable; but I believe that, if there was nothing else than that, you would never have heard of any discontent in the medical department; it is merely because it indirectly affects the social question.

483. *Chairman*.] What part of clause 17 causes the great discontent?—The question of the presidency at mixed boards is a standing grievance. We consider that it stamps us as a class inferior to all combatant officers more or less. We have felt that, if we were qualified to sit as members, we were qualified to sit as president, if our relative rank qualified us for it.

484. Before the introduction of clause 17 had you not always been members of mixed boards?—According to my own experience, there had generally been a good deal of respect paid by the commanding officers to the feeling of medical officers. In the West Indies, many years ago, I know that there were many unpleasant disputes. It was always an unsettled point, and it was sometimes argued one way, and sometimes another. The General commanding, when a man was liked, tried not to hurt his feelings by putting him under a junior officer. As far back as 1827 you will find a debate in which Dr. Taggart was concerned, and the Duke of Wellington issued an order against a medical officer being president.

485. Dr. *Markham*.] As I understand, before the Warrant of 1858 was issued, it frequently happened from a tacit allowance of the matter, that the medical officer sat as president of one of those mixed boards?—Once or twice it was done, but the proceedings were quashed after that order of the Duke of Wellington, and it was said that the medical officer must be a member only.

486. *Chairman*.] What other part of clause 17 do you consider as giving rise to discontent?—We do not consider that any part of clause 17 has been fairly carried out. But the points affecting our social position form the principal grievance. That, I think, is the general feeling.

487. You are looking at it as a general question with regard to the medical officers of the army?—Yes; and not at all as to my own feelings.

488. What are your opinions upon this subject?—I would almost rather not state them. My views on medico-military organization are very unpopular. But I would wish it to be understood that, even were all the points now adverted to settled to our satisfaction, still I, for one, would deem our position as regards our *official duties* as eminently unsatisfactory. That is my grand point; the great principle that power and responsibility should go hand in hand. I have been overwhelmed with responsibility, and have had no power. In Varna, for example, that was the case.

489. In what position?—When I was principal medical officer in Varna.

490. Captain *Galton*.] Then do you mean that power was separated from responsibility?—I mean that it was requisite for my recommendations to be confirmed, and that they were cast aside as if they were of no value whatever.

491. Dr. *Markham*.] On matters medical?—Yes.

492. Captain *Galton*.] To whom did you make those recommendations?—To the officer in command. I do not blame him under the circumstances. I would rather not go into that matter.

493. Do you mean that the medical officer ought to have the absolute power of carrying into effect everything which he thinks necessary?—Yes; provided that there are no military reasons against it. I think that he should be allowed to carry everything into effect for the benefit of the sick or the prevention of disease.

494. You would give the medical officer power to order everything at once for the prevention of disease?—To recommend.

495. But has he not the power to recommend; had not you the power to recommend?—Yes.

496. And you complain that your recommendations were not carried into effect?—Yes; but the responsibility fell upon me, and the odium too.

497. How

497. How did the responsibility fall upon you if your recommendations were not assented to by the commanding officer?—Because, practically, whatever are the regulations, the principal medical officer is blamed by public opinion.

498. Lord William Paulet.] At what period did this take place at Varna; was it when there was a temporary commanding officer left?—Yes; I merely referred to my position at Varna in 1854 to illustrate what I conceive to be the true and grand grievance of the medical department; viz., the liability to be placed in a position where our recommendations may be disregarded; where even if agreed to, the defective organization of the department may prevent their being adequately carried out; and where, if the result be unfavourable, the principal medical officer will assuredly receive as his reward the condemnation of public opinion.

499. Captain Galton.] You think that there were other grievances besides those which have been put forward?—Yes.

500. And one of the grievances which you think prevail is that the medical officer has not sufficient power to order his recommendation to be carried into effect?—I think that he has not under the present system; but it would take a long time to go into that point.

501. Dr. Markham.] Do you consider that the sick soldier may suffer through your not having that power which a medical man ought to have?—I believe that it will happen in time of war, but not so much in time of peace.

502. Have you ever found any difficulty, in time of peace, in the duties of a medical officer in hospital, with respect to his power of command. Have you known any difficulties to arise, through his want of having what might be called sufficient command?—In a regimental hospital, generally speaking, very little difficulty is felt, because the colonel of course is a man of sense, and he supports his surgeon, generally speaking, through thick and thin; but in a general hospital it is a very different matter, especially during war.

503. In a general hospital, do you think that the surgeon has that command which is necessary for the benefit of the sick soldier?—I do not think that he has, according to the present regulations. I do not wish it to be thought that, when I have answered these questions, I have unfolded all my views with regard to the grievances of the doctors.

504. Sir James Gibson.] Is there not a strong feeling in the department, that the medical officers are placed rather in an unequal position in not being allowed to retire after 20 years' service, and that it would be very advantageous if they were permitted to do so?—That is the feeling, but I do not share in that feeling. I believe that I am in a minority of one upon that point. I believe that that is the universal feeling, namely, that officers would like permission to retire after 20 years' service.

505. Captain Galton.] In your opinion the retirement is liberal enough?—The period of retirement is after 25 years. At 20 years I think that the medical officer is too valuable; he has experience and sufficient energy, and it is desirable that he should remain.

506. Dr. Bryson.] You think that the pay is not adequate?—Yes, because a civil physician can make so very much more than a medical officer in the army.

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507. Do you think that the pay of an assistant surgeon is too small?—He is paid as well as his brother captain is, but that is not the point; the point is that he can make much more in private practice.

508. Lord William Paulet.] Do many medical officers leave the service to go into private practice on that account?—I have known several who have stated that they wished to leave in order to go into private practice.

509. Any medical man can leave the service if he likes to go into private practice?—Yes.

510. Dr. Bryson.] Does he not sacrifice a great deal of time?—Yes, he has lost the best years of his life.

511. And therefore he is compelled to remain in the army?—Yes, especially if he has a wife and children, as most of them have.

512. Sir James Gibson.] If a man has a wife and children, is the pay of a surgeon sufficient to maintain and educate and provide for them?—By no means.

513. When a medical man has finished his education and is about to establish himself in life, does he not look out through the whole period of professional life, and see what will be the end of it as regards his income?—A man should do so. If he look at the matter in a commercial point of view merely, he will never enter the army; and what is more, I think he should not. A man who only looks to gain his livelihood by his commission rarely makes a superior military surgeon. If he do not enter the service for its own sake, I mean liking the life, whatever be his professional acquirements, it is probable he will not be a good executive medical officer, and still more probable that he will not prove a successful administrator.

514. Chairman.] Should he not in that respect look at the pension?—Yes.

515. And the compassionate allowances to children?—Certainly; but including those the amount is much less than a man will make in ordinary life in private practice.

516. Sir James Gibson.] Do you not think that in the period of 20 years a good medical man in any provincial town in the kingdom will absolutely realize from his professional labours a sum of money which will give an income larger than the retirement and the pay and the compassionate allowances to which the Chairman has alluded?—Yes.

517. Chairman.] Might there not be at the same time a number of men who would not succeed in their profession in private life?—Either private or public. I speak of a man of ordinary capacity.

518. Captain Galton.] But in the army they get their pay at all events?—They do not, because they come to grief.

519. If their health breaks down they get half-pay?—That is under certain limitations; it depends upon service.

520. Chairman.] Whereas if they are in private practice there is nothing to fall back upon?—I do not know what the half-pay of an assistant surgeon of four years' service would be. I do not think that it would keep him alive.

521. Captain Galton.] If it is not the certainty which a medical man gets by entering the army which induces him to enter it, what induces him to do so at all?—My belief is that no man should enter the army unless he is heart and soul a soldier.

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522. Is that what weighs upon all the students who do enter?—A large portion, speaking for myself and some of my friends.

523. And therefore a medical officer would not care so much for civil life?—If he does care for civil life, he has every inducement to remain in it, because he makes more.

524. If you increased the pay to any moderate extent, do you think that the army would attract any more medical men than it now does?—It would attract a certain number more. I think that it would be very wise for us to do so. It would enable a surgeon with a wife and family to live comfortably, as a man in his position should do, but this at present a man in his position cannot do without private means.

525. Dr. Bryson.] Are the medical officers generally satisfied with their quarters?—No. That is another point which comes under clause 17.

526. How does the dissatisfaction arise?—I do not like to state a thing which is not within my own personal knowledge; but, when I was at Shorncliffe, there were two field officers' quarters at Canterbury, one was occupied by the riding master, and the other had been occupied by the quartermaster. This was in 1859. I believe that neither of them was very good, but the riding master was in the better of the two. The staff surgeon major said, "I request to have the choice of field officers' quarters." It was ruled against him; and that the riding master was more important than he was.

527. Lord William Paulet.] That is not the rule of the service, is it?—It was so ruled by the general commanding.

528. He overruled what is the rule of the service?—I mention that to show what has been done, and what may be done again.

529. But it is not the rule of the service?—I thought not.

530. Dr. Markham.] Did the surgeon major get any redress?—No.

531. Sir James Gibson.] Did he apply for redress?—It was said, "I offer you field officer's quarters, and you have no right to a choice." If you look to clause 17, I think that you will find that a choice is in it; and in this case neither riding master nor quartermaster had a right to occupy these quarters; it was altogether a misappropriation.

532. Captain Galton.] Have not special quarters been allotted to surgeons since that?—Yes; but I think that that is a way of evading it.

533. Have they not better quarters than they otherwise would have?—I cannot speak of my personal knowledge, but merely speak of what is gossip, and therefore I may be wrong.

534. Lord William Paulet.] A regimental officer chooses his quarters according to his rank, that is the rule?—Yes.

535. The surgeon major gets a choice of quarters next to the commanding officer?—Yes; but I am told that there are now "medical field officers'" quarters.

536. Captain Galton.] The allotment of special quarters, you think, is a greater grievance than the other?—Yes. The medical officers conceive that that is a way of evading it by marking medical field officers' quarters or medical officers' quarters, and thus they get inferior quarters to what they would get if they had a choice.

537. Chairman.] Do you think that it was a grievance at Shorncliffe when there was one set of field officers' quarters vacant and the others were occupied?—I conceive when these quarters were occupied by persons who had no right to them, the surgeon major, by clause 17, had an undoubted right to the choice of either.

538. Dr. Markham.] In the case of a senior combatant officer being put in that position, would he have turned either of the other two persons out?—Of course he would, if he had claimed it.

539. Chairman.] Had he the power of enforcing it?—Yes.

540. Dr. Markham.] In your experience could such a thing have happened in the case of a combatant, or has it ever happened?—I never heard of it.

541. Sir James Gibson.] Were you at Shorncliffe at the time?—Yes.

542. Lord William Paulet.] What was the result?—The medical officer never went into barracks.

543. Was he a surgeon?—He was a surgeon major.

[The Witness withdrew.]

JOHN ASHTON BOSTOCK; Examined.

J. A. Bostock.

544. Chairman.] What rank do you hold in the service?—I am Surgeon Major in the Fusilier Guards and Honorary Surgeon to the Queen.

545. How long have you been in the service?—Twenty-three years and nine months.

546. In what other regiments have you served?—I was three years in the Third Buffs in India. I was a short time on the staff, but only a few months.

547. Where were you employed at that time?—At Chatham.

548. Dr. Markham.] I have no doubt that you have heard a good deal about the grievances of the medical officers in the army; especially relating to the position of officers at mess, and also with regard to surgeons sitting on mixed boards according to their seniority. I think that you signed a memorial some few years ago in reference to that subject which was sent to the Secretary for War. As far as you know it, what

is the general feeling in the army on those points?—I have little personal experience, myself, upon them. We have no mess in the Guards in London; I seldom go to a parade; and with respect to the boards upon which I have been, the president has always been a general officer, or a colonel a good deal senior to myself. Of course I have heard these subjects discussed very frequently.

549. Are you aware whether they have produced any discontent among the medical officers in the army?—I think that there is a feeling of dissatisfaction.

550. Chairman.] How do you gather that there is that feeling?—From personal conversation.

551. With whom?—With almost every medical officer to whom I have mentioned the subject; in fact, I think that there is no exception whatever.

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552. What are the principal grounds of complaint?—I think that the principal grounds are that promises were held out in the Warrant which have not been completely carried out; at all events, that is the impression which I have generally found to exist.

553. *Dr. Markham.*] I think that you know most of the leading medical men in London, and you are on intimate terms with most of the leading lecturers at hospitals and schools; we should be very glad if you would give us, as far as you know it, the opinion of the medical men in the larger schools in London, with regard to their recommending students to enter the army; whether it is a service which they recommend their students to go into, or the contrary?—I am in the habit of meeting a certain number of the leading physicians and surgeons of London, not only the physicians to the hospitals, but the lecturers at the schools attached to those hospitals. I have introduced this subject, in order to learn their opinion upon it; and I think that, without a single exception, they have expressed themselves unfavourably to the service, in comparison with other branches which are open to young men on completing their education.

554. *Mr. Busk.*] On what grounds have they done so?—That the advantages held out in the service are not sufficient to induce men above the lower standard to enter it.

555. The pecuniary inducements?—Pecuniary and social.

556. Upon which do they lay most stress?—The remuneration of a medical officer in the service, of course, cannot compete with the remuneration obtained by a successful practitioner in civil life; but if you have not an equal remuneration in money, your position would be more comfortable, if you had a very good social position, which to a certain extent would compensate for the want of money.

557. Do you remember the evidence of Sir Benjamin Brodie before a commission upon that point?—No.

558. *Dr. Bryson.*] Have you special allowances in the Guards?—No; I have an allowance for one horse, and I believe that I have an allowance with regard to the rank I hold without reference to the Guards.

559. Do you live in barracks?—No.

560. Have you any allowance for a house?—No. I have an allowance for a stable; my residence is the hospital. I am not aware of any allowance peculiar to the Guards.

561. *Chairman.*] Where is your station?—One battalion is in the Wellington barracks, and the other is at Shorncliffe. I always remain in London.

562. What are your duties connected with the regiment?—I have total charge of everything of a sanitary nature in the barracks, and of the hospital.

563. Have you a special hospital attached to the Guards?—Yes.

564. Who is the medical officer in charge of it?—I am.

565. *Lord William Paulet.*] You have regimental hospitals, and not brigade hospitals?—Yes, regimental hospitals.

566. *Dr. Markham.*] Have you complete command in your hospital?—Not military command. I never do anything military.

567. If it came to a question of putting the sergeant under arrest, what would be the course which would have to be pursued?—I report any-

thing of that kind to the orderly officer who comes round every day, and he reports to the colonel, who does what is proper.

568. *Mr. Busk.*] Do you think that that is quite sufficient for the purpose?—I think that a medical officer never ought to interfere with military discipline.

569. *Chairman.*] You find no inconvenience from that system?—Not the slightest.

570. You would not recommend any change?—I think that I should lose my own respect, and the respect which the men have for me, if I attempted to treat them with any severity.

571. *Dr. Bryson.*] Suppose that a man is drunk in the hospital?—He is reported to the commanding officer.

572. Suppose that the hospital sergeant himself is in that position?—That has never occurred with us.

573. If it occurred what should you do?—I should myself report the matter to the commanding officer. I should send to the nearest barrack, and have the man secured.

574. Or to the police?—Yes, the police are quite near enough.

575. *Lord William Paulet.*] Have you any guard over your hospital?—No, merely a gate porter; he is an old soldier, not qualified for any active duty.

576. He is one of your own men in uniform?—Yes, they are all in the uniform of the regiment; patients and everybody else, except the medical officers.

577. *Dr. Markham.*] From your great experience in the Crimea did you ever feel any difficulty from want of power?—Not in the least.

578. I believe that the Guards were favourably placed, were they not?—I believe that they were placed like everybody else; we could not get any food.

579. *Chairman.*] Are you acquainted with any young men who are studying for the profession?—I have not studied for so long that I have no very young acquaintance at present; my own studies at a London hospital ceased about 24 years ago. I was very much struck with an instance which occurred a few years ago, which bears upon the subject. A very few days before we sailed for the Crimea the officer commanding the regiment sent for me, and said that they were going to increase the medical staff, and asked me if I knew any young man who would be an eligible officer for the Guards. I posted off to Bartholomew's Hospital, where I was educated, and I saw the most popular lecturer engaged in the school, and mentioned what was wanted, and I certainly had great hopes that, from the prospect of seeing service, and a position in our regiment, I should gain plenty of candidates, but not a man would come.

580. Had the public lecturer recommended any young men to present themselves, or had he dissuaded them?—It was ventilated amongst the young men who were most likely to come, and they all declined.

581. *Dr. Bryson.*] Upon what grounds?—The inducement was not sufficient.

582. *Sir James Gibson.*] In that case was it pay altogether?—Not altogether; position was the great thing.

583. *Mr. Busk.*] That was before the issue of the Warrant of 1858?—Yes, and it is even worse now; the subject is more talked about and known.

584. *Captain Galton.*] Is not the position better

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J.A. Bostock. now than it was before the Warrant of 1858? —In some respects.

24 Nov. 1865. 585. **Mr. Busk.**] Did not medical officers receive an increase of rank?—Yes. I rank, I believe, as a lieutenant colonel.

586. **Captain Galton.**] Then is not the position better than it was before the Warrant?—I believe so.

587. **Chairman.**] What advance of rank did the Warrant which was issued on 1st of October 1858 give you, what relative rank did you have the day before, and what relative rank did you have the day after?—I was surgeon major in the Guards before the publication of the Warrant.

588. As surgeon major what was your rank at that time?—I am not quite sure what my rank was. I never heard a comparison made between my rank and that of a combatant officer.

589. When the Warrant came out it gave you the rank of lieutenant colonel?—It gave me the relative rank of lieutenant colonel. I was never called a lieutenant colonel, and no Warrant can really make a lieutenant colonel.

590. **Dr. Bryson.**] Do you wish to be called a lieutenant colonel?—No.

591. **Mr. Busk.**] You do not put it on your card?—No. I do not think that that is the social question, I do not think that any medical officer wants to be called lieutenant colonel.

592. **Dr. Bryson.**] Do you think that that Warrant was well received by the combatant officers?—I cannot give an opinion on that point. I was, I believe, congratulated once or twice by some of the lieutenant colonels of my own regiment, because I am on very good terms with them all.

593. **Lord William Paulet.**] Did you ever experience any ill-will from the combatant officers?—I am brought so little into contact with the combatant officers that I cannot say that I ever did. I very often do not see my commanding officer for a fortnight.

594. Before you were surgeon major were not you battalion surgeon?—I was three years battalion surgeon during the Crimean war.

595. Did not you ever live at the mess at Windsor?—At Windsor I am an honorary member of the mess, and I dine there when it suits my convenience.

596. Do not medical officers join the mess?—They are only honorary members.

597. **Captain Galton.**] Do you find any inconvenience from being only an honorary member?—None whatever.

598. It is far pleasanter?—Yes.

599. **Sir James Gibson.**] The combatant officers would be very happy if the medical officers received an increase of pay, would they not; there would be no unpleasant feeling shown on their part?—The only feeling with which I have ever come in contact has been one of friendship, and I think that they are very much pleased at anything which does the service justice.

600. **Chairman.**] What, in your opinion, would induce young men from the schools here to enter the military service of the country?—The service of the country certainly must be able to offer more inducements.

601. What description of inducements?—Both pecuniary and social.

602. **Captain Galton.**] How much additional pecuniary inducement would you offer?—I think that the junior ranks do not require much more.

603. **Chairman.**] The assistant surgeon and the surgeon?—The surgeon perhaps does.

604. **Captain Galton.**] You perhaps would give more to the surgeon major?—No, I do not allude particularly to myself. I think that the junior ranks are tolerably well paid, if their position in other respects were made more comfortable.

605. **Dr. Bryson.**] Do you call an assistant surgeon of 18 or 19 years' service a junior?—I think that when a man has passed 18 or 20 years in the service, his position ought to be improved pecuniarily.

606. **Chairman.**] Does it not improve now by length of service?—Not sufficiently, I think.

607. **Captain Galton.**] What addition would you give to the assistant surgeons after 15 years' service?—I would make them surgeons after 12 years' service; I would give them the brevet rank of surgeons, and the advantages of that rank. In the case of a young man fit to be entrusted with the lives of soldiers in distant parts of the world, in the army he finds himself, after 10 or more years' service, in the receipt of a trifling sum as pay, and in a doubtful position; whereas, had he entered the profession in civil life, he would, with ordinary success, have been in a recognised position, with an income five or ten times as great.

608. **Chairman.**] But did he not make that personal selection?—Yes. I quite agree with you that it is his own choice, with his eyes open.

609. **Lord William Paulet.**] Do you think that anybody leaves the service to go into private practice?—Everybody leaves the service who can. All surgeon majors leave the service who can do so by retirement. I believe that there are only seven or eight surgeon majors of over 25 years in the service now, that being the earliest period at which they can retire.

610. **Chairman.**] They have retired?—Yes.

611. **Lord William Paulet.**] What is the retiring allowance?—If you are invalided, you got 18s. 6d. a day; if you leave the service on your own account you get 17s. 6d.

612. **Sir James Gibson.**] The medical officers feel that they have a right to retire after a certain length of service?—Certainly.

613. **Captain Galton.**] You have spoken of making assistant surgeons surgeons after 12 years' service. As a fact, are there now any assistant surgeons who have as much as 12 years' service?—I believe that at present there are about 150 or 160 assistant surgeons who have completed 10 years' service; the future prospects of promotion are very bad.

614. I find that the senior staff assistant surgeon in the Army List dates his commission on the 5th May 1854?—That makes him 11 years.

615. Then at present the assistant surgeons have nothing to complain of in respect of promotion?—I mentioned 12 years without much thought. I have not thought much of the details of the question, but possibly the promotion ought to be made earlier than 12 years.

616. You perhaps have not much considered the question?—I have only considered it generally. I think that there ought to be promotion after a fixed period of service, which of course involves pay and allowances. I think that length of service does not produce sufficient advantages, and is not sufficiently rewarded.

617. **Dr. Markham.**] Have you any notion whether there is any great disproportion between the

the number of assistant surgeons and surgeons in the army?—I have not consulted the numbers.

618. *Chairman.*] If the service does not hold out such inducements as to retain officers in it, how is it that so many surgeons do remain in the service; why do not they leave?—They leave the moment they can obtain retirement.

619. *Lord William Paulet.*] Why do not all these surgeons go into private practice?—It is rather difficult to answer that question.

620. *Mr. Busk.*] What is your feeling with respect to putting all medical officers into a staff by themselves?—If I consulted my own feelings I should like us all to be made civilians. I think that the duties of a medical officer in hospital do not require him to go out in a red coat, or with a cocked hat.

621. *Captain Galton.*] You see no advantage in those accessories of the position?—No, if they are not followed by substantial benefits. *J. A. Bostock.*

622. You would rather increase the pecuniary advantages, and take away all the military advantages?—Certainly.

623. Do you think that that would attract a larger number of young men?—It is very difficult to say that, but it would be more consonant with my own feelings, and I dare say that many men would think so also. A member of a scientific profession should not care much about being handsomely dressed on parade.

624. *Lord William Paulet.*] And do you think that they would be perfectly indifferent to regimental control?—I do not say that.

[The Witness withdrew.]

Dr. DAVID DUMBRECK, C.B.; Examined.

625. WHAT rank do you hold?—I am Inspector General of Army Hospitals.

626. How long have you held that rank?—Since July 1859.

627. Previously to that time where were you serving?—Previously to that time I served as deputy inspector. I served in the Crimea and in London, and for a short time at Shorncliffe; and I served a long time in regiments. I was in two regiments for about 20 years, the 88th and 72nd.

628. *Dr. Markham.*] What is your opinion with regard to the alteration of the Warrant of 1858. I dare say that you know pretty well the feeling of medical men in the army. Has any difficulty arisen amongst medical officers with regard to surgeons not being allowed to sit as presidents of mixed boards?—The question has arisen since I left the service, and I can only state from hearsay that there is a general feeling in the department that the alterations in the privileges which were originally conceded have been unfair.

629. Do you happen to know particularly whether a senior surgeon does sit on these boards?—I remember in my days sitting on these boards, but never as president.

630. I am speaking of the present time. I wish to know whether, practically, a surgeon is excluded as a rule from sitting on these boards, because he cannot sit there, unless there is an officer senior to him in rank as president?—I think that he is practically excluded. I think that he would not like to sit there as a junior to the president, after the privileges which have been conceded to him.

631. Is it not generally the case that, in order to meet that difficulty, a junior medical officer is put on the board?—So I have understood.

632. Do you think that it would be advantageous or not to the service that the knowledge of the senior medical officer should be available in all matters connected with the health department of the army?—Most clearly advantageous.

633. Do you think that the surgeon would be of as great service merely as a witness as he would be as a member of the board?—I think that as a member of the board, and as president, he could use his influence more. As a witness, he is merely obliged to answer certain questions which are put to him. In the other case he could direct the proceedings of the board, or influence the opinions of younger members.

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634. *Mr. Busk.*] Are you of opinion that it would be advantageous, or the contrary, to the medical service of the army, if the medical officers were constituted into a distinct body or staff, that is to say, if they were all staff officers?—My traditions are so thoroughly those of an old regimental officer that I cannot approve of any departure from that system.

635. Not when you consider that a proceeding of that kind would remove all difficulties with respect to the 17th clause of the Warrant of 1858?—I do not see how it would affect the question of the medical officers' position. A staff surgeon joining a regiment would still have his relative seniority to the other officers.

636. *Dr. Markham.*] From your knowledge of army medical men, do you think that they would desire it or not; do you think that they would wish the body to be turned into a civilian body or to remain as a regimental body?—Unless faith is kept with them as to the privileges which have been given to them, of course they would be very glad to withdraw themselves from their present exceptional position.

637. But suppose that the Warrant is carried out in the letter?—If it is carried out in its integrity, I should think that they would wish to remain.

638. *Lord William Paulet.*] Have you not been for a long time a regimental officer?—Twenty years.

639. Did you ever experience any difficulties at mess, or anything disagreeable?—No. In my days these privileges had not been conceded; if they had been conceded, I should have been as clamorous for their being maintained as anybody else, but in my days we had not thought of this matter.

640. Before these privileges were conceded, did you suffer any inconvenience?—Far from it. I was very happy as a regimental officer.

641. *Mr. Busk.*] Then why were those privileges granted?—Because many men in the service were not so happily placed as I was. There was great discontent.

642. *Dr. Markham.*] With regard to the position of men at the mess, you have heard of great difficulties among medical men in the army?—Yes, lately.

643. Is there much feeling among medical men in the army about it?—As far as I can gather, there is great feeling; the question of precedence is involved in it.

644. Have

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644. Have you always understood that the mess is made a kind of parade?—Clearly.

645. As far as you have been able to judge, is there any necessity for its being made a parade?—Certainly not.

646. As far as you can judge, would any injury result to the service if medical men in that respect received all the benefits of their rank?—It would do good to the service, it would increase the self-respect of the medical officers; they would find their position improved in every way. It could never be detrimental.

647. Is it your feeling, that granting to medical men, according to the Warrant, their relative rank would give to them generally a real prestige which they do not at present possess?—Certainly, if these things were carried out in good faith.

648. Many of these things, which in themselves look of very small amount, are really, in the opinion of medical officers, things of very great importance?—Clearly. As minor ills constitute the greatest annoyances in life, they are much more difficult to bear than greater grievances.

649. *Chairman.*] What has been the custom in your experience with regard to inspection dinners; on those occasions, who always took the chair at the mess?—The commanding officer took the chair, and the senior major escorted the guest next in importance and placed himself next to him; but it was before the question of precedence of medical officers was entered into.

650. Assuming that the commanding officer of the regiment is unwell, and unable to attend that dinner, and that the next officer in relative rank is the medical officer, who, in your opinion, should take the chair at the dinner?—I think that according to the wording of the Warrant the medical officer should do so if seniority is a reality.

651. *Captain Galton.*] Who takes charge upon the parade, and who accompanies the General in his inspection?—The parade is merely a military matter. The General, in his inspection, is accompanied by the commanding officer, but the surgeon also attends.

652. Then when you come to dine at the mess in a formal manner afterwards, would you have the surgeon take precedence of the commanding officer if he had relative precedence?—Yes; I do not look upon the mess as a parade, but as a social matter. What is the use of giving the surgeon these privileges unless they are clearly conceded to him? The mess is not virtually a parade, but it becomes a sort of parade, because its management is so stringent that it may be likened to a parade.

653. *Chairman.*] Is not the invitation to the General on those occasions considered as an official and not a social duty?—No. It is in the name of the commanding officer and officers.

654. *Captain Galton.*] Then should not the commanding officer take the lead?—Most distinctly; but then you come back to the question of his seniority to the surgeon. I think that at that social gathering if the surgeon was senior he might do the duties of the table to the General.

655. Although the invitation had gone out in the name of the commanding officer and the officers?—Yes, but the commanding officer is temporary.

656. *Chairman.*] But still he is commanding officer?—Certainly.

657. *Lord William Paulet.*] Do you think that the mess could be kept together without stringent rules and supervision by the commanding officer; are they not necessary?—I was a great many years member of a mess, and I always saw it conducted without much interposition of military authority. The messes to which I belonged were carried on in a fraternal spirit.

658. Do you think that discipline at the regimental mess could be altogether done away with?—Among gentlemen I do not think that discipline is wanted. There is a sense of what is right and proper.

659. Do you think that a mess can be kept together without discipline?—No, if you have men whose conduct requires discipline.

660. Is it not possible for an officer to misconduct himself at the mess?—Distinctly.

661. Have you not heard of such a thing?—Yes; but it is not according to my own experience.

662. Do you still think that a mess can be kept together without mess regulations, the authority of the superior officer being called in?—Of course it cannot be kept together unless mess regulations exist, and in the case of any disagreement there is the superior officer to be appealed to.

663. Is not a breach of discipline likely or possible to occur at mess?—A breach of good manners. A breach of social observances; for instance, an officer coming under the influence of liquor to mess.

664. *Dr. Markham.*] In a case of that kind, where military command was necessary to be called into action, even though it was considered a social board, would there be any difficulty in a combatant officer taking his position and exercising his command, even if junior to the surgeon; what would be the objection to it?—There would be none, because you are supposing an exceptional case. You are supposing a case of breach of propriety. I see no difficulty in that case.

665. I suppose you would say that it would be the duty of the senior combatant officer present, whoever he might be, to interfere?—Yes, in the case of a breach of discipline.

666. In the case of the senior combatant officer present using that power, would it at all interfere with your maintaining your position at mess according to your relative rank?—No, I do not see that it would.

667. *Lord William Paulet.*] Did you ever know an officer fined in your regiment for a breach of attending to the rules and regulations of the mess?—No. I do not think that fines existed in either of the regiments in which I was.

668. According to your regulations are you not empowered to fine an officer?—I have no recollection of any such thing.

669. Do you not recollect the mess rules in the regiment?—Yes, but I do not recollect that as being among them.

670. Was there no such rule?—I do not say that there was no such rule, but I do not remember it.

671. *Dr. Markham.*] With reference to the position of the names in the Army List, have you any feeling upon that point?—I know that there is a feeling upon the subject.

672. Have you any feeling about it yourself?—If the dissatisfaction as to the position of the names is very great, I see no reason why another arrangement should not take place, and why the medical

medical officers should not be placed in the position to which their rank entitles them.

673. Have you ever heard of any inconveniences arising from their present position in the Army List?—No; but it appears an anomaly and a contradiction, that men having a certain rank should be placed at the very lowest point of the list.

674. Do you know whether in social relations it at all affects or injures the position of medical officers?—I am not aware of it. I never heard the question discussed.

675. Dr. Bryson.] Do you think that the pay of the medical officers of the army is sufficient?—No, I do not think that it is. I am not very conversant with the present pay of the junior departments.

676. Do you think that if the pay was increased it would attract a better class of men in the service?—Most unquestionably.

677. Do you think that an increase ought to take place in the pay of assistant-surgeons and surgeons, or of surgeons-major?—I think that an increase should be given to each rank. I think that they should have an increase of pay at quinquennial periods, and, in fact, that the service should be made as attractive as possible to a superior class of educated medical men.

678. Captain Galton.] What increases of pay do you think would attract the class of medical men whom you wish to attract?—I should say that a surgeon, even at 10 years' service, should have 1*l.* a-day. Supposing that the pay of an assistant surgeon stands at 10*s.* or 12*s.*, and that it is gradually raised to 15*s.*, if he gets a surgeoncy in 14 years he ought to have 1*l.* a-day.

679. Suppose that he does not get it in 10 years?—His pay as an assistant surgeon should be progressively increased.

680. Up to what?—Up to 15*s.*

681. What further alterations would you make?—I would make other alterations. I consider that it is a very great grievance that the superior ranks of the medical officers should be underpaid if you compare them with the commissariat. I, for instance, as an inspector general, have at first less rank, and I retire on half-pay at a less rate than a commissary general; and even when serving I have less. I do not see why an officer exercising a scientific profession should be placed lower than a man, highly respectable in his way, but who is merely commanding money.

682. Is it not generally the case that people who are placed in charge of money are remunerated to a greater extent than people who are exercising scientific professions?—It is a very bad custom; there can be no reason for it.

683. Mr. Bush.] Do you not think that a man who is placed in charge of life should be as well paid as a man who is placed in charge of money?—Most distinctly; there should be no inequality.

684. The duties of the medical officer are more onerous?—Most distinctly, and his education is supposed to be better.

685. Dr. Bryson.] Do you think that promotion is sufficiently rapid in the army?—No, I believe that it is not considered so. Assistant-surgeons remain many years in that rank.

686. Do you think that it would be better for the service if promotion was more rapid?—Yes, which could only be effected by encouraging the retirement of the seniors.

687. Mr. Bush.] What should you think a fair term of promotion from assistant surgeon to surgeon?—Anything up to 10 years.

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688. Dr. Bryson.] Would you promote every man after 10 years to the rank of surgeon?—Yes, I would give him the nominal rank of surgeon.

689. Chairman.] If he had that nominal rank, would he be inclined to perform the same duty as before?—Yes. When I was surgeon I never found any difficulty in performing the duties when my assistant was absent; I did everything which I did formerly.

690. Captain Galton.] Do you consider that by that increase of pay you would draw a much superior class to that which you now draw into the service?—Of course you would, if you added to the inducements.

691. Do you consider that those inducements which you have named would be sufficient to draw into the army the class of men who become the first physicians and surgeons in civil life?—Possibly not. I do not pretend to say that, but they would certainly draw a class of men above the average. Of course I do not speak of the great London physicians and surgeons, but I speak of average practitioners.

692. Have you a large experience of the civil profession?—I have been a great deal in contact with it, and I have many friends connected with it.

693. And you have gathered the opinions which you have expressed from conversation with them?—Yes.

694. And from knowing what their emoluments are?—Yes, and from knowing what their position is.

695. Lord William Paulet.] Have there been many men who have given up the army, and who have gone into civil practice early in their profession?—At this moment I cannot recollect them. I very likely do know them.

696. Sir James Gibson.] Would it be very desirable to allow medical officers to retire after 20 years' service?—It would add very much to the advantage of the junior classes.

697. Would it be an inducement for medical men to come into the army?—Yes, it would give earlier promotion.

698. Captain Galton.] But is it an advantage to the country that men should leave after 20 years' service?—Well-educated men are not deficient in experience. Those officers who are promoted to the higher grades remain, and you would always thus have a number of good men in the service.

699. Do you not consider it disadvantageous to the country to lose the men whom the service would lose if they were all enabled to retire after 20 years' service?—No; I think that the disadvantage would be counterbalanced by the rapid promotion; you would get your men speedily advanced, and would get more contented men to deal with.

700. You consider that you would weed out the profession, and that you would get rid of the less good men?—I did not say that.

701. But is it not the fact?—I thought that I clearly explained what I meant. I said nothing about that.

702. You said that the better men would remain?—Yes, possibly.

703. Then do you think that course desirable as a means of weeding out the less good members of the profession?—Many men in the service get tired of it after 20 years, and are glad to go, and will readily accept any inducement which will remove them from it. I do not say anything

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against these men; they are less ambitious than their fellows.

704. In the interest of the public, what advantage is there to the public in parting with surgeons who have acquired an experience of 20 years?—But we were also talking of the advantage to medical officers.

705. I may perhaps be allowed to put it in both ways?—There are the advantages to the medical officers, and the advantage to the service; if they are contented the service benefits.

706. Instead of expending a very large sum of money upon the half-pay of these officers, or whatever proportion of pay they have after 20 years' service, might it not be desirable to expend that money in improving the position of those officers after 20 years' service, so as to retain them in the service?—Yes; but then you would interfere with the promotion of the junior ranks; the promotion would come to a dead lock. The great object now is to hold forth such inducements as will enable those men to retire from the service, so that another class of candidates may come forth; by encouraging the retirement of men comparatively young, you benefit those who, as it were, follow in their wake; by holding out few inducements to retire, you prevent the promotion of the younger men.

707. I understand that first of all you propose to promote every assistant-surgeon after 10 years' service to the rank of surgeon?—To the nominal rank of surgeon.

708. And with the pay of a surgeon?—I did not say anything about the pay.

709. I understood you to say with the advantages of that rank; did you intend to give him the nominal rank and not the pay?—The nominal rank and some collateral advantages.

710. What collateral advantages would you give him?—I am not prepared to say; I would possibly give him better quarters. I said that his pay should be augmented to 15s. by degrees.

711. I understood you to say that the pay of the assistant surgeon, if he was not made a surgeon, should be 15s., but you said afterwards that you would make him a surgeon?—I said that I would do both.

712. You think that it would be more advantageous to induce as many medical officers as possible to retire after 20 years' service, so as to allow a continued succession of young assistant-surgeons to flow in?—Yes.

[The Witness withdrew.]

Surgeon ARTHUR JACKSON GREER Examined.

Surgeon
A. J. Greer.
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713. *Chairman.*] What rank do you hold in the service?—Surgeon of the 21st Regiment.

714. How long have you held that appointment?—Five years.

715. In what regiment were you previously to that?—I have always been in the 21st Regiment.

716. You were an assistant-surgeon?—Yes, in the 21st Regiment; and I have always served in that regiment.

717. *Lord William Paulet.*] Were not you a staff assistant; you have been more than five years in the service?—I was a staff assistant for a very short time at Chatham before I got a regiment.

718. *Chairman.*] How long have you been in the service altogether?—Thirteen years last July.

719. *Dr. Markham.*] Can you give us any information as to your own feeling, and the sentiments of the army surgeons generally, with regard to their position on mixed boards; whether you consider that you have a position there which is good for the service, and which is a position in accordance with the Warrant of 1858; of course you know that a surgeon does not sit on a mixed board unless a senior officer is president?—Yes.

720. Is it a general fact in your experience that, in consequence of that circumstance, surgeons do not sit on boards; do surgeons, as a rule, sit on mixed boards?—Not often.

721. And I understand that that is because there is no senior combatant officer as president?—Yes.

722. Do you think that it is disadvantageous to the service that surgeons should not sit on these boards, when matters touching the health of the soldier are concerned?—Inasmuch as it causes dissatisfaction amongst the medical body, I think that it is disadvantageous to the service in that way, but otherwise I do not.

723. Do you not think that in matters concerning ventilation, and matters which affect hospitals and so on, it is advisable that the surgeons should

be present on a mixed board?—Yes, in those cases, certainly.

724. As a rule, assistant-surgeons sit on these boards, do they not?—As a rule.

725. *Mr. Busk.*] What is your opinion as to the advisability of putting the whole medical service into a general staff, and doing away with the regimental system altogether as applied to surgeons?—As far as I am personally concerned, I should not like it at all.

726. Do you think that that would be the general feeling among medical officers?—With a great many. I am not prepared to say that it would be general.

727. You are aware that there would be a great many advantages in the staff system, on foreign service, for instance, and in case of a man falling ill, and as respects the change of uniform, and many other things?—Yes.

728. Notwithstanding that, you still think that the present system is the better one?—Certainly.

729. *Dr. Markham.*] Have you ever had any difficulty or heard difficulties expressed by surgeons with respect to their position at mess?—I have frequently heard difficulties expressed.

730. In what way do you think that the difficulty arises; is it from their relative rank not being acknowledged at the mess?—I cannot speak personally, because in my regiment I have never had any trouble of the sort. The colonel of the regiment always puts me in what I consider my proper place; but I have heard of other surgeons being differently situated on that point.

731. *Chairman.*] What relative rank do you hold now?—Relative rank as major.

732. Are you senior to the majors of the regiment?—To one only.

733. *Captain Galton.*] And do you take precedence of that major at the mess?—Yes.

734. *Dr. Markham.*] You have never had your relative rank questioned at mess?—Never. The mess president always puts me according to my seniority.

735. Mr.

735. *Mr. Bush.*] No inconvenience has ever arisen from it?—Not the slightest.

736. Do you think that it ever could arise under any circumstances?—It depends upon the colonel altogether.

737. *Dr. Markham.*] The rank of the surgeon at mess depends upon the will of the commanding officer?—It depends upon the degree of favour in which you are with the officer commanding.

738. *Chairman.*] You have stated that in some other regiments it is different; can you state what the differences are?—I have heard that on account of disagreements between the surgeon and the colonel, his place at mess has not been given to him when it had been given formerly. I only speak from hearsay.

739. *Dr. Markham.*] I take it, from what you say, that you do not occupy your place as a right, but because your commanding officer concedes it to you?—Yes.

740. *Dr. Bryson.*] Is it usual for the commanding officer to point out the place?—It is not a rule of the service, but it is always done through the mess president.

741. In your regiment?—I think not only in my regiment but in all regiments.

742. Does that occur every day, or only upon particular occasions?—I only speak of guest nights; every officer is then always given his place at the table, and he is told whom to take into dinner.

743. *Lord William Paulet.*] Do you tell off more than the first or second seat?—The names are generally all put down.

744. *Chairman.*] Is that on public occasions?—I only speak of public occasions.

745. *Lord William Paulet.*] How many places do they fill up?—I think that the president of the mess tells every officer his place.

746. *Dr. Bryson.*] Is it written down upon the table?—Yes, it is put on the plate.

747. *Lord William Paulet.*] For everybody at the mess?—Yes; that is only on public days.

748. Perhaps you have a public day once or twice a week, what you call stranger days, is it done then?—It is never done then.

749. But only when you entertain the general officer?—Yes.

750. *Chairman.*] At what you call the inspection dinner?—Yes.

751. Do you look upon the inspection dinners as official dinners, or as social dinners?—As official dinners.

752. *Dr. Bryson.*] Have you any reason to complain of the placing by the commanding officer?—Never in the 21st Regiment.

753. *Lord William Paulet.*] In the 21st Regiment do you put all the captains and ensigns and so on together on these official days?—I am not quite prepared to say.

754. But every officer is ticketed?—Yes.

755. *Dr. Markham.*] Have you any feeling with regard to the names in the Army List; would you like any alteration on that point?—I think that it would be better to put one in one's proper place in the Army List, the same as in the Navy List, according to one's rank and seniority.

756. *Captain Galton.*] Then you would be put down between two majors?—Yes.

757. Would not it be liable to create some misapprehension as to whether a person was a major or a surgeon of a regiment?—His rank would be attached to his name.

758. There would appear to be three majors

in your regiment?—There would be two majors and the surgeon.

759. *Chairman.*] It would stand in the list "major," "surgeon," "major." There would be first the senior major, then the surgeon, and then the other major?—Yes.

760. *Dr. Markham.*] Would there be any more difficulty in finding out which was the major and which was the surgeon, than if the three men stood on the ground in their dress?—Not the slightest.

761. *Chairman.*] And according to your view every other officer would be placed on the same principle?—Yes.

762. Then you would break up the list of combatant officers who are now separate, and you would unite the whole in one list?—Yes, I think so.

763. *Captain Galton.*] Is that one of the complaints under the Warrant of 1858?—It is not a complaint.

764. *Chairman.*] Then you do not consider that it is a grievance?—It is not considered as a grievance.

765. *Dr. Markham.*] You do not know that any difficulty as regards social relation has arisen out of it to any medical officer?—No, I think not. I have never heard any complaints upon that point, except that the public when they see the Army List do not understand how the medical officer comes to be at the tail of the regiment.

766. Is that a satisfactory thing generally to the medical men?—No, but it is not made a grievance.

767. *Lord William Paulet.*] If the surgeon and the two assistant-surgeons were put at the top of the list, over the colonel, do you think that that would satisfy them?—No, I think not.

768. *Captain Galton.*] Why not?—Because it would be simply ridiculous.

769. *Chairman.*] Supposing that there were two columns, and that on one side there were the combatant officers, and on the other side corresponding with their rank were placed the non-combatant officers, would that suit them?—I suppose that it would, but that is not considered a grievance. I simply mentioned it because I was asked the question.

770. *Mr. Bush.*] You do not yourself think that it is of much importance?—I do not. As far as I am concerned I do not regard it.

771. *Lord William Paulet.*] Is it the object that you wish to be mixed up with the combatant officers?—According to the rank. We wish to take our position as doctors, and not anything further than that.

772. *Dr. Markham.*] Do you think that you would improve your social position outside the regiment by being so placed?—Yes.

773. *Mr. Bush.*] I need not ask you whether you are satisfied with your pay, but do you think that the pay of any part of the medical service is below what it ought to be?—I think that it is good enough in comparison with the way in which the other officers of the army are paid generally, but otherwise not.

774. Compared with the average prospects of young men entering the medical profession in civil life, do you think that the ultimate remuneration which a man gets in the army is such as he has reason to expect, taking into account his pay and his retiring pension after he has finished his period of service?—I do not.

775. *Dr. Bryson.*] You do not think that the medical

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Surgeon medical officers are sufficiently well paid?—I do not.

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777. He is a naval surgeon?—Yes.

778. Does he give a scale for the army also?—Yes.

779. Do you think that the increase of pay as given in that pamphlet would be sufficient to attract the best men in the profession into the army?—I think so. It ought to attract better men.

780. First-class men?—I think so.

781. Do you think that at the present time first-class men are not attracted?—I have seen some very clever young assistant surgeons come in lately.

782. Who have been attracted by the present prospect?—Yes.

783. Chairman.] Are you aware whether we get a sufficient number of assistant surgeons for the army?—I am not in a position to say.

784. Captain Galton.] Are the young surgeons whom you have lately seen of a good class?—I have seen some very good and some the contrary.

785. There is a great mixture?—Yes.

786. Dr. Bryson.] If you gave more pay would you get a better class of men?—I should think so.

787. Dr. Markham.] Is one of the difficulties which medical men find in the army in consequence of their undefined position; do they generally suffer from the fact of their relative rank not being carried out, and from their not having a clear, distinct, and defined position?—Yes, and from the Warrant of 1858 not being carried out in its integrity.

788. Captain Galton.] Do you consider that an increase of pay without any alteration as to the questions of rank and position would be effective to take away the dissatisfaction which is said to prevail?—I certainly think not.

789. You consider that the first thing of all is to restore the Warrant of 1858?—Yes, that is felt by almost everybody.

790. Dr. Bryson.] And then with an increase of pay you think that the medical officers would be perfectly satisfied?—I think so. I think that then there would be no more grumbling.

[The Witness withdrew.]

Dr. ALEXANDER CLARK ROSS Examined.

Dr. A. C. Ross. 791. Chairman.] What rank do you hold in the service?—I am surgeon of the 92nd Highlanders.

792. How long have you been surgeon of that regiment?—About two years.

793. How long have you been a surgeon?—Three and a half years.

794. How long did you serve as an assistant?—About 8½ years.

795. Where were you employed during that period?—I was 3½ years in the West Indies, a year in India, and 4½ years in China.

796. With the same regiment?—With the same regiment till my promotion. I went out to the West Indies on the staff, and was soon after appointed to the 67th Regiment.

797. How long have you been in the service altogether?—Twelve and a half years.

798. Dr. Markham.] What is your own feeling, and the feeling of medical officers in the army, with regard to their position and the position of a surgeon on mixed boards. We understand that, according to the present rules and regulations, a surgeon is not able to sit on a mixed board, unless a senior combatant officer is president; and I believe that, as a rule, a senior combatant officer not being there, the senior surgeon does not sit on those boards; is that the case or not?—When a mixed board is ordered, the surgeon never sits as president, and I personally consider it (and I know that it is the feeling in the service) rather degrading to medical officers, if ordered to attend at those boards at all, that they should be ordered merely to attend to give evidence. I consider that the medical officer is quite as competent to act as president on many of those mixed boards as any combatant officer, and in many cases more so.

799. Is it not injurious to the service, on many occasions, when matters connected with medical affairs are discussed, that the senior medical officer is not present at the board?—I should conceive so, because a case may occur, on a sanitary commission for instance, where you want the best

evidence; the senior medical officer cannot be detailed for that board, because the president is junior to himself, and therefore a younger officer is detailed.

800. Captain Galton.] Has that rule been observed in the boards which have recently been appointed?—The case which I have now in my mind occurred the other day at Aldershot. A sanitary board was ordered to assemble there; the senior major of my regiment, I think, was president of the board, and I believe that it was the wish of the deputy inspector to appoint the senior medical officer, but he was informed that he could not be appointed because the president was junior to him, and the consequence, I believe, was, that an assistant surgeon was appointed.

801. And you consider that it is injurious to the inquiry?—I conceive so, because a junior assistant surgeon, whatever his abilities may be, cannot know so much of sanitary matters as the senior officer.

802. Mr. Bush.] Then you think it more advantageous for a senior medical officer to be a member of the board than to be called as a witness?—I do not know as to his being a witness, because he gives the same information, but I think that it is derogatory to his position.

803. Dr. Markham.] If the surgeon is a member of the board, he can direct the inquiry on sanitary matters, and so on, better than if he is merely a witness?—Certainly, as regards the clothing and food of the soldier, and so on. The president of a board is supposed to give direction to the opinions of the members.

804. Dr. Bryson.] As a member of the board, the surgeon has more power in guiding the inquiry than if he is merely a witness?—I think so. If he merely goes before the board to give evidence he gives his evidence or his opinion and walks out. If he is a member of the board he remains there, and if he hears anything stated which he thinks is wrong he can give his opinion upon the subject.

805. Mr. Bush.] Then you rather seem to be of

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of opinion that it would be advantageous to the service, as well as grateful to the profession, if a senior medical officer were allowed to sit as a member of the board, instead of being called as a witness?—Yes, in the case of all boards, except courts-martial.

806. *Chairman.*] All boards not involving questions of discipline?—Yes.

807. *Lord William Paulet.*] Boards such as those to inquire into the clothing and food, and so on, are the only boards on which you would wish the medical officer to sit?—Those are subjects of inquiry on which the medical officer is as competent to give an opinion as a combatant officer. If it is a question as to a strictly military matter, the medical officer has no business to be present; it is no part of his education, and he is not supposed to know anything of it, and his time does not allow him to enter into it.

808. *Chairman.*] What rank do you now hold; are you senior to the major?—I am senior to both majors; I am next to the colonel in my rank, but I have not that position.

809. *Dr. Markham.*] I understand you to say, that the feeling of yourself and of the surgeons in the army generally is, that if the surgeon is summoned to attend on a board, if he sits at all, he ought to sit according to his rank?—Unquestionably. In two instances at Aldershot lately, having the authority to do so, I declined sitting as member of two regimental boards, the major of my regiment being junior to me and being president of the board.

810. *Chairman.*] But did you give evidence?—I had to send for a young staff assistant-surgeon who had lately joined the service, and if he had been present he would have given his evidence, and I think that it would have been prejudicial to the service, because he was too young in the service.

811. Who nominated you to the board?—The nomination came from the orderly room; the adjutant, by order of the commanding officer, nominated me. It was a regimental board on canteen supplies. My assistant was away, and there was no other medical officer, with the exception of a staff assistant, who had been attached to me. I had permission to name the staff assistant-surgeon, but he was not to be found, and I gave my opinion instead.

812. *Dr. Markham.*] Have you heard of any difficulties arising with regard to the position of medical men at mess; have they a clear and definite position there according to their rank?—As I understand the Warrant of 1858, we had a right to sit at mess according to our rank; that, I believe, has been cancelled, and now it is a matter entirely left to the caprice of the commanding officer, as to whether the medical officer shall have that privilege conceded to him at mess or not. I know of regiments where it is granted more as a privilege than as a right, and I know of regiments where it is not granted at all.

813. Your right of sitting at mess according to your relative rank, I believe, has never been taken away by any warrant, but, as I understand, it still remains?—Just so. I believe that right, with others, was cancelled by a Memo. from the Horse Guards.

814. I believe that you are unable to occupy that position at mess, and you say that, as a rule, you do not sit there according to your relative rank, but according to the will of the commanding officer?—It is entirely at the option of the com-

manding officer, whether he concedes the point or not, and whether the medical officer and he are on sufficiently good terms for him to concede it or not.

815. Does that matter at all rankle in the minds of the medical men?—The only times when it crops up are on the occasions of state dinners, when the general and the staff and so on, or illustrious guests, are invited. I should fancy that it is annoying to medical officers, because the commanding officer tells Major So-and-so, "You will take charge of So-and-so;" and tells Captain So-and-so, "You will take charge of So-and-so;" but unless the commanding officer thinks proper, he takes not the slightest notice of the surgeon or the assistant in the matter.

816. As far as you know, has that often happened?—At Aldershot, at present, I know regiments where it has been done, and where it has not been done. The medical officer has no rank.

817. *Chairman.*] What has been the habit in your regiment, on public days of that description where the general has been asked?—In my regiment I have never been requested to take charge of any of the guests.

818. *Captain Galton.*] You have been entirely passed over?—Yes. I am on the best terms possible with my commanding officer. I have had three commanding officers since I have been with the regiment, but apparently they do not consider it a right of mine. I have never for one moment mooted the question, because as long as it remained in doubt I should not moot the question until I could claim it as my right.

819. *Dr. Bryson.*] Supposing you had some illustrious guest, how would you take your place at mess?—In any vacant seat after the senior combatant officers had taken charge of the guests. I have not been requested to take charge of anybody, but from my position I consider that I should take my place next after the colonel, and should take charge of the next guest in rank.

820. But under these circumstances you take any place that you can get?—Yes.

821. *Lord William Paulet.*] Are many of the officers told off by the commanding officer?—The majors are always requested to act; and very often the senior captains, according to the number of guests.

822. *Captain Galton.*] Then you consider that it puts you in a position below the captains, or in fact gives you no position at all?—It gives me the position which I have in the Army List, at the bottom of the regiment.

823. *Dr. Bryson.*] Are you compelled to take a seat at the bottom of the table?—No; after the guests are attended to by the senior combatant officers, I take a seat where I like.

824. *Mr. Busk.*] You have never been turned out?—No; but if I took the place opposite the commanding officer, I believe that I should be subject to his requesting me to vacate that seat.

825. *Dr. Markham.*] Do you think that if the right was conceded to medical officers of being able to take their position at the mess table according to their relative rank, they would ever offensively exercise that right?—Most unquestionably not. It is only on what I consider state occasions, when you have a general or distin-

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guished guest dining, that any medical officer would even think of exercising the right.

826. Captain *Galton*.] But if the medical officer had the right, he would naturally exercise it?—I presume so, for the sake of his own position to begin with; and if it was his right to attend to a guest of a certain standing, he would consider it a matter of courtesy to the guest.

827. I think you have said that you rank next after the colonel?—Yes.

828. Supposing that on some occasion of a half-yearly inspection the colonel was unavoidably absent, what do you consider would then be your position with respect to the guests?—Distinctly next to the senior combatant officer, who-soever he might be; but it is very improbable that the colonel would be absent.

829. You would first let the commanding officer enter with the general, and you would follow?—The senior combatant officer, whoever he is, is the commanding officer, and he would take precedence of me though he might be my junior, and I should take the next position; that is, as regards my present regiment; in many regiments it differs.

830. Dr. *Markham*.] And you think that no surgeon would demand more than that, but that any surgeon would be perfectly satisfied with it?—Unquestionably.

831. With regard to the names of the surgeons in the Army List, have you any feeling upon that point; would you like them to stand according to their relative rank, instead of being at the bottom of the list?—It perhaps would be an awkward thing in the arrangement of the Army List to place them in their proper position, but I believe that it was suggested and recommended by the Commission which sat in 1857 or 1858, that they should have their proper place; and I think that it should be done, if it could be done without inconvenience. People look at the Army List, and they take a man's station according to his position in the Army List. I have known that done over and over again in civil life; but that is a minor point.

832. Lord *William Paulet*.] Have you ever talked with the paymaster of your regiment, and has he ever complained of the same thing?—No, I have not talked with him about it; but many of the paymasters, I think, have never been combatant officers. The paymaster in my last regiment was not a combatant officer, he was a clerk in the War Office.

833. Dr. *Markham*.] Have you known any instances in which surgeons have suffered in their relations in social life from their position in the Army List?—Yes, I have known two or three instances in my own case in Edinburgh, which is a capital station for society. We were not individually known to the residents there. They were anxious to be civil, and I have known them go down the Army List and send invitations to everybody down to the ensigns, leaving the quartermaster, the paymaster, the surgeon, and the assistant-surgeon out.

834. Captain *Galton*.] Do you consider this to be a grievance?—It is a very minor grievance.

835. Is it a grievance which you can put forward as arising from the non-performance of the Warrant of 1858?—My reading of the Warrant of 1858 leads me to suppose that it was intended that we should hold our proper position in the

Army List according to our rank. It is a very minor point, but still it is one which does vex men who think about those matters.

836. Lord *William Paulet*.] Do you think that your being placed in a different position in the Army List would get you invited out more wherever you were quartered?—It is so trivial a point that I would not argue it; but to answer your question directly, I think that it would.

837. Dr. *Markham*.] Have you heard any objections taken in the army to the position of surgeons, with regard to their not being allowed to appear on parade mounted; is there any feeling that you know of among surgeons in the army upon that point?—Yes. I have heard the subject spoken of in both ways. Men who do not want to pay for the accoutrements would rather not be ordered to appear mounted. I have heard of surgeons being ordered off their horses on parade, and I have heard of their being ordered to appear mounted on parade.

838. What in your opinion is the general feeling of surgeons on the subject?—That, being mounted officers, they ought to appear mounted on parade.

839. Lord *William Paulet*.] Do you think that all surgeons would like to get a charger which would stand troops and fire, and to come mounted upon parade?—I have no knowledge of what the general opinion in the service is as regards procuring chargers.

840. Dr. *Markham*.] What is your own opinion?—My own opinion is that if they make us field officers, dress us accordingly, and give us the rank, we are fairly entitled to appear in our proper position on parade. Otherwise, if a surgeon is ordered off his horse on parade, and he is ordered to be on foot, the youngest ensign in the regiment has a right to laugh at him.

841. Lord *William Paulet*.] Do you think that you could leave it as an open matter that a man may come as he likes?—Certainly not.

842. He must ride, or he must not?—Certainly, just the same as he must appear in uniform or not. With the exception of the line of march, the surgeon is never required on parade but once in six months.

843. You may have the surgeon out whenever you fire?—The assistant-surgeon does that duty, the surgeon is supposed to be at his post.

844. Captain *Galton*.] Assuming that a surgeon is accompanying his regiment, with the object of attending to the men in case they are taken ill, which is the most advantageous for the service, that the surgeon should be mounted or not mounted; I mean on parade?—In active service in the field nobody goes mounted to an infantry regiment, that I am aware of; we are all dismounted. On the ordinary line of march the assistant-surgeon is present, and on foot, and can attend to casualties, under the direction of the surgeon. The surgeon's place is in the rear of his regiment to pick up any stragglers or any wounded, and he can very easily dismount, because he has an orderly who can hold his horse.

845. Instead of attending to help any man taken ill?—I have supposed a case, just in the same way as in the case of the commanding officer who may wish to dismount. The orderlies I refer to are the grooms of mounted officers, who are permitted to march in rear of the regiment, and to carry messages or hold their horses, as required.

846. *Dr. Bryson.*] Has the commanding officer power to order the surgeon to be mounted when he thinks proper?—I have heard of such a case, but I do not know it of my own knowledge. I believe that it is entirely left to the option of the commanding officer.

847. *Lord William Paulet.*] Did you ever hear of the surgeon being ordered to be mounted?—I cannot instance such a case, but I have heard of such a case having occurred. When I was appointed to the 92nd Highlanders, I put the question to the colonel, considering that it was a point he could decide, whether he wished me to appear mounted on parade or not, and he said that I need not trouble myself to do so unless I liked, and I consequently did not do it.

848. *Captain Galton.*] In what way does your not being required to appear mounted on parade interfere with the Warrant of 1858; the Warrant of 1858, as I understand it, gives you the advantages of your relative rank; you get those advantages, and you get those advantages because you are allowed forage for a horse, but the warrant says nothing about your appearing on parade?—No; we do not get all the advantages of our relative rank.

849. It is a pecuniary allowance which it gives you?—Yes, but the warrant does not say that we are to wear majors' stars and majors' lace and spurs; these are details which are left entirely out of the warrant, because it cannot embrace details of that sort.

850. Then that grievance would disappear if the uniform was altered, so as to remove the spurs from your uniform?—You cannot alter the uniform without reducing our rank. The rank of a surgeon at present is that of a major, and he must wear all the uniform belonging to his rank as a major; you cannot take the spurs and the star away without reducing our rank.

851. *Chairman.*] What is the existing order by which you are supplied with a horse?—As I understand it, I am merely supplied with a horse because I am surgeon and rank as a field officer.

852. By whom are you supplied with a horse; have you an allowance for it?—I purchased the horse, and I get what is called forage allowance to cover the expense of keeping.

853. Are you bound to provide the horse yourself?—Yes, as any other mounted officer in my regiment is.

854. Is there any order existing desiring you to provide a horse?—None, further than, ranking as a field officer, I am bound to appear equipped as one.

855. *Lord William Paulet.*] Are there not many surgeons who do not keep a horse at all, because the allowance is not sufficient to permit them to keep a horse?—I believe so, but that is a point which is conceded by the commanding officer, who does not insist upon your having a horse.

856. *Captain Galton.*] Do you know any case in which the commanding officer has insisted upon the surgeon coming with a horse?—I do not know. I have been so little at home that I do not know what is going on at home in the matter; I have heard of such cases.

857. The forage allowance is a pecuniary allowance given in virtue of your relative rank?—To cover the expense of our keeping a horse.

858. That is, if you choose to keep a horse; but you do not keep it unless you like?—I must keep a horse, as I understand the Regulations.

859. *Lord William Paulet.*] And when you do keep a horse, have you not seen many surgeons

on a horse which he would be very sorry to ride on parade?—That is the surgeon's own fault. He can very easily command a horse which will appear on parade, and go in a buggy or a brougham. I can appear on parade with my horse, and I can drive him also; that is the surgeon's own look out. The service does not provide for a thing of that sort. As a rule, surgeons ride quite as well as their combative brother officers.

860. You would not like to see a man riding a Shetland pony?—No, but he has no right to draw forage for a Shetland pony. I imagine that that is an evasion; I should be very sorry to draw forage for a horse which could not appear on parade.

861. Do you parade mounted with your regiment?—I do not. My horse is capable of standing on parade, but I do not parade mounted. I asked the question, when I joined the regiment, whether the colonel wished me to appear mounted on parade or not, and he said "No," and I did not do so, because it saved me 25 guineas for the accoutrements, although I had a horse there fit for a charger. It is one of those trifles by which people judge of your position actually in the service.

862. Do you not think that there are a great many surgeons in regiments who would be very sorry to have to find a charger and to mount him on parade?—Many surgeons would feel it a very great grievance (for instance, married men) to be at the expense of purchasing uniforms; but if they choose the service as a profession, they ought to comply with all the regulations.

863. Do you not think that a great many surgeons in the regiments at Aldershot would be very sorry to turn out with chargers on parade?—I think there are a great many field officers who would object to it, but it is not left to the choice of a field officer, and why should it be left to the choice of a surgeon?

864. *Mr. Busk.*] Do you feel it a grievance that you are not directed to appear mounted?—It is just one of those trivial grievances which, like a straw, shows you how the wind blows. On an ensign joining a regiment he touches his cap to the surgeon of the regiment and says, "Good morning, sir." He has not been a month in the regiment before he ascertains that the surgeon has no position, and he says, "Good morning, Smith," or, "Good morning, Connor;" but till the day that he becomes a field officer he touches his cap to both the majors, and says, "Good morning, sir."

865. *Dr. Markham.*] The general difficulty which you have, I understand, arises from the want of a definite position. Your position is not defined as the position of the other officers is; as, for instance, that when you join the regiment you have to ask the colonel whether you are to appear on horseback on parade or not. I suppose that no other officer is in that position?—None.

866. And I suppose that the commanding officer can order you to appear on horseback or not?—I suppose so; there is nothing, that I am aware of, laid down.

867. *Dr. Bryson.*] Are circulars read to the regiment?—Circulars of that description are read on parade; but I am not on parade, I am at my hospital, which is my parade.

868. *Dr. Markham.*] Do you think that surgeons would find it a great advantage if they had their position defined, and were not at the mercy of

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Dr. of the commanding officer?—I think that, most distinctly, their position should be defined.

A. C. Ross. 869. As is the case with the other officers in the service?—Yes.

24 Nov. 1865. 870. I understand that the position of the medical officers is not clearly defined as the position of other officers is?—It is not.

871. *Chairman.*] In what way?—In those matters which we have just been discussing, namely, their sitting in their proper places at mess, sitting on mixed courts, being mounted on parade, and so forth.

872. *Lord William Paulet.*] Have you not sat as president of the mess?—No.

873. Do you not take your turn as president of the mess?—Never.

874. Or the assistant surgeon as vice president?—In my present regiment, yes. He takes his turn as president and vice president.

875. *Dr. Bryson.*] But they miss the medical officer?—In my last regiment, yes; but one reason for that is, that our duties may call us away while we are at mess.

876. *Captain Galton.*] That is not the case in all regiments, is it?—I have known a regiment where the surgeon sat as perpetual president from choice, as he was an excellent carver.

877. *Lord William Paulet.*] I allude to being president at the mess table, and not of the mess committee?—I am alluding to the president at the mess table.

878. Where does the colonel sit?—At the middle of the table, and the next senior officer to him sits just opposite.

879. *Dr. Markham.*] Do you think that the roster which you have mentioned could exclude the medical officers, if your names were put in the position in the Army List according to your rank?—I do not know there is any exclusion intentionally. My commanding officer never sits as president.

880. *Chairman.*] It is not meant as any slight to the medical gentlemen?—I do not think it is intended as such.

[The Witness withdrew.]

[Adjourned to Monday next, at Two o'clock.]

Monday, 27th November 1865.

PRESENT:

Lord William Paulet.
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE IN THE CHAIR.

JOSEPH EDWARD O'LOUGHLIN, Esq., Examined.

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882. *Chairman.*] THIS Committee has been appointed on the part of the War Department and the Admiralty, to inquire into the question of the rank, pay, and position of the medical officers of the army and navy; and the question which we are inquiring into is founded upon a memorial from the College of Physicians to the Secretary of State for War. How long have you been in the service?—I am in my eighth year.

883. *Dr. Bryson.*] You are an assistant surgeon?—Yes.

884. *Chairman.*] In what regiment are you?—The 63rd.

885. Have you been there all the time?—No, I was in the 2nd Battalion of the 8th Regiment.

886. Have you served abroad?—I have been seven years abroad.

887. What station were you at?—I have been in Canada and at Gibraltar.

888. In what regiment?—In the 8th and the 63rd.

889. *Dr. Markham.*] Do you know whether any difficulties have arisen with regard to surgeons sitting on mixed boards?—A case has just occurred at Aldershot. There was a board with reference to sanitary matters there, and a question arose with regard to putting on the sanitary officer, who was an old officer. The principal medical officer could not put him on, owing to his

seniority; he was senior to the president of the board, and he was obliged to put on a junior officer, a young assistant surgeon I believe, in order to complete the board.

890. *Chairman.*] Was the senior surgeon examined as a witness or not?—He was not put on at all. An assistant surgeon was obliged to be put on.

891. *Dr. Markham.*] Do you think that that is detrimental to the good of the service?—In any case in which the health of the soldier is concerned, I do not see why a medical man should not be put on as president.

892. Do you not think it more to the advantage of the service, that in a case of that kind, where the health of the soldier is concerned, a medical man should be on the board?—Decidedly, I think that there is no question about it.

893. Do you know whether the surgeons as a rule are practically excluded from these boards?—I cannot answer that question.

894. With regard to the position of surgeons and assistant surgeons at mess, I dare say you have heard that some difficulty has arisen on that score. Can you give us any information upon that point?—The difficulty appears to be the question of seniority at mess, according to the relative rank which the Warrant of 1858 has conferred upon the medical officers of the army.

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895. To your knowledge is that conceded or refused?—I never had any difficulty in either of the regiments in which I have served, but I believe that there has been difficulty.

896. In what way does the difficulty arise?—For instance, the surgeon is not consulted about the playing of the band; I think myself that is a very minor question. If there happens to be an executive officer present, though he is junior in rank and junior in service, he is consulted about it in preference to the surgeon.

897. The surgeon pays to the band?—Yes, he pays according to his rank.

898. Do you know of any other difficulty of which the surgeons complain besides the one as to the band?—It has never occurred in either of the regiments in which I have been, but they say that in sitting at mess, at dinners given to general officers and so on, men should sit according to their position in the regiment. In some regiments I believe that the surgeon ranking with the major would take the second place, when senior to the major.

899. How is it in your regiment?—I have only been a short time in the regiment. We had a large dinner the other night to General Scarlett, and we sat anywhere.

900. Mr. Busk.] You have never experienced any difficulty?—No.

901. Nor anyone in your regiment that you know of?—Yes; a remark was made in the mess of the 63rd Regiment by a junior captain of the corps, with reference to myself, which I considered advisable to bring to the notice of the commanding officer. In my report to him I stated that, in my opinion, the president of the mess for the evening was the proper person to take notice of any irregularities. His decision was, that the senior combatant officer present was the proper person; the surgeon was dining at mess on this occasion, his position being ignored.

902. Dr. Markham.] In what position is the surgeon, supposing him to hold the rank of senior major; what position would he take at mess if he held relative rank next to the commanding officer?—I should say that he ought to sit opposite the commanding officer at the mess table.

903. Are you aware whether he is at times prevented from occupying that position in certain regiments?—I cannot speak from my own experience, but I believe that such is the case.

904. Does your surgeon occupy that place?—The only instance in which we have had a large dinner, since I have been in the regiment, (I have only been in it a year) was the other night, when my surgeon was away on leave.

905. Mr. Busk.] The question did not arise?—It did not.

906. Dr. Markham.] How has it been in other regiments in which you have served?—In the 8th the surgeon was not at mess, he was detached from the regiment.

907. Dr. Bryson.] He was a married man?—Yes, and his family were living with him at the time. I have never had any difficulty myself.

908. Dr. Markham.] Have you heard a widespread discontent upon the subject, or only a casual one?—I imagine that it is pretty widespread.

909. Chairman.] Do you know any case at Aldershot where a regulation exists that the medi-

cal officer shall not take his relative position at mess?—I do not.

910. Dr. Markham.] Have you ever heard anything said amongst medical officers with regard to their names in the Regimental Army List?—I have.

911. As far as your knowledge goes, what is the general feeling on the subject with regard to the position of the names there?—Some object to it; I think that it is a matter of very minor consequence. I do not care myself where my name is placed.

912. Mr. Busk.] Are you aware of any grievance under which the assistant surgeons labour with reference to the Warrant of 1858?—I think that the principal grievance with the assistant surgeons is the grievance as to promotion.

913. Do you consider that the want of opportunities of studying their profession prevents young men going into the service at all?—I think that as regards a man who has a taste for his profession, where you have such a large and valuable institution as that at Netley, you should give medical men an opportunity of gaining knowledge there.

914. You think that an opportunity for studying every few years for four or five months would be received as a boon by the better class of medical men?—Yes.

915. Captain Galton.] Not in the civil hospitals in London?—No, I fancy not. If you have a large and a good staff at Netley, as I believe you have, I do not see why you should go to the London hospitals.

916. Mr. Busk.] You think that that opportunity of occasionally refreshing their minds by study would be a desirable thing?—Certainly.

917. Dr. Markham.] Do you know whether there is any feeling amongst assistant surgeons as to whether it is advisable that they should retain their present position in the army, or have a separate staff?—There are very various opinions upon that point; my own opinion is, that it would be better to do away with the regimental system, and to have them all upon a staff.

918. What is the general opinion in that respect so far as you know?—I cannot say, because there are so many different opinions.

919. Then many persons are in favour of the system of a separate staff?—Yes; my own opinion is that the Medical Department should be entirely under the Director General, and that if you did away with the regimental system you would have none of those bickerings which occur at the mess table, and so on. Unless you give proper attention to relative rank, instead of making it optional with the commanding officer whether he will recognise it or not, you cannot make the regimental system satisfactory to the medical officers.

920. Sir James Gibson.] You think that there would be continual revivals of the same unpleasant feeling?—Yes.

921. Chairman.] How would you remove all questions by the medical officers being put upon a staff; would they not be attached to a regiment?—They would not belong to the mess, except as honorary members.

922. Suppose that your regiment was detached 50 miles off in camp?—The medical officer would always be made an honorary member, and would not suffer in any way.

923. Dr. Bryson.] He would still be under military control?—Yes.

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924. Would that alteration remove the bickering?—An honorary member of the mess cannot claim any particular place any more than he can at a private table.

925. *Chairman.*] You still consider that, if you were on a staff, you would maintain your relative rank?—I do not set any value upon relative rank. I think that if you made all the medical officers civilians, they would be just as well satisfied.

926. *Dr. Bryson.*] Without any rank?—Yes.

927. *Mr. Bush.*] Do you not think that, according to a man's rank, he should have the choice of quarters and an allowance of baggage, and so on?—Certainly, if you give him relative rank.

928. It is an advantage to him to have those privileges?—If you give him relative rank you must give him those advantages.

929. If he had not relative rank would he have those advantages?—I do not see why he should not have them. I think that it is very objectionable to be constantly coming into collision with the military officers with regard to choice of quarters. I have never had any bother about it myself, but I should consider it very objectionable.

930. *Dr. Markham.*] Is it the fact that at the present time there is a collision with regard to the choice of quarters?—There is no doubt that there is a very bad feeling with regard to the choice of quarters.

931. Can you explain in what way it operates; do you think that there is a feeling upon that point on account of the surgeon having a right to certain quarters?—Yes; I believe that the feeling is that the major of the regiment, for instance, objects to the surgeon having the choice of quarters before him, if the surgeon is senior to him.

932. *Lord William Paulet.*] And I suppose that, generally speaking the surgeon is senior to him?—Generally speaking he is, I believe.

933. *Captain Galton.*] The surgeon major ranks with a lieutenant colonel?—Yes.

934. *Dr. Markham.*] Do you think that the fact of the surgeon having the choice of quarters creates an unpleasant feeling?—I think that it does.

935. *Dr. Bryson.*] Amongst the military men or amongst the medical men?—Amongst the military men. I think that they are jealous of the rank which has been conceded to the surgeon.

936. *Dr. Markham.*] Then you think that some of these difficulties of which we are speaking arise from the jealousy which has been excited among combatant officers?—I think so.

937. *Chairman.*] In the regiment to which you belong, can you say what is the relative position as to service, between the senior major and the surgeon?—The surgeon is junior in service to both the majors in the regiment, I think.

938. *Dr. Markham.*] Do you think that if a separate staff were formed, these questions of relative rank would not still occur?—I do not see how they could occur. You never hear the question of relative rank raised with reference to the commissariat, except from that peculiar jealousy with which a military man seems to regard everyone else who is a non-combatant. There would be no practical difficulty so far as I can see.

939. If the surgeon was on a staff he would require his quarters?—Yes, but he would not select quarters at all with the regiment.

940. *Dr. Bryson.*] Would he be satisfied with any quarters which he could get?—No; at least I should not.

941. How would you provide for that?—I should give a certain quarter for the surgeon, and a certain quarter for the assistant surgeon. In every barrack or every camp a good quarter should be set aside for the surgeon and for the assistant surgeon, so that there should be no complaint.

942. *Captain Galton.*] Or if there was no quarter, you would give him lodging money?—Yes.

943. *Dr. Bryson.*] Do you think that he would be better satisfied with lodging money?—I cannot say.

944. What leave are you allowed during the year?—I have had none yet.

945. *Chairman.*] What is the regulation with regard to leave?—I do not know what it is in England. I have always been abroad. I have had no leave at home.

946. *Dr. Bryson.*] What is the rule?—I fancy about two months.

947. How do you obtain it?—I apply through my commanding officer, who sends my application to the principal medical officer; it goes to the Adjutant General, Sir James Scarlett, and to the Director General, and to the Commander in Chief; and then comes back.

948. You do not apply personally?—No; I apply the same as any other officer, and the application goes through the commanding officer to the Director General.

949. Have you an allowance of candles and coal in barrack?—Yes.

950. *Lord William Paulet.*] According to your rank, the same as any other officer?—Yes.

951. *Dr. Bryson.*] And you are allowed a servant?—Yes.

952. Do you pay him anything?—Yes; 10s. a month.

953. *Chairman.*] Is that by regulation?—Yes. I think that the regulation is 6s. Every officer of the regiment gets a servant.

954. Are you exactly on the same terms in that respect as any other officer?—Yes.

955. *Dr. Bryson.*] Do you select the servant yourself, or is he selected for you?—I generally ask the serjeant to select a good man from the company, and he goes to the captain to inquire if there is any objection, if not, application is made to the commanding officer.

956. Is there any objection in these cases?—I have not known of any.

957. They do not give you a bad man?—I have had one or two men who have turned out drunkards, and that sort of thing, but they do not select a bad man for me.

958. Are you quite satisfied with your pay?—I should like more pay.

959. But do you think that it is too little?—I do.

960. Do you think that increased pay would bring a better class of men into the service?—I think that you cannot pay a good doctor too much.

961. *Chairman.*] When you first entered the service what was your pay?—Ten shillings a day.

962. What do you get now?—I get now 11s. 6d.

963. By length of service?—Yes.

964. Are you aware what the pay was previously to 1856?—No.

965. Lord

965. Lord William Paulet.] What is a surgeon major's pay?—£. 1. 2s. 6d. I think.

966. Chairman.] What would you suggest to the Committee as the scale of pay which you would give to an assistant surgeon?—I have not considered that question sufficiently to say.

967. Dr. Bryson.] You think your present pay quite sufficient?—Indeed I do not; far from it.

968. Captain Galton.] What was the occasion of your changing your regiment?—I was junior assistant surgeon of a regiment in the Mediterranean; and I was then upon the staff for some time at Gibraltar, and I came home; and the Director General very kindly gave me the 63rd Regiment. I was anxious to get a regiment again, about to serve at home.

969. Do you prefer serving in a regiment to serving upon the staff?—No. I had been so long abroad that I was anxious to get home; all my service had been abroad. I liked my old regiment very well.

970. Dr. Markham.] Do your ordinary duties as assistant surgeon keep up your professional knowledge as you would wish?—Yes.

971. You have said that you would have liked to have an opportunity of going from time to time to Netley, or some other such place?—Yes, because there are certain studies there which you cannot pursue anywhere else; it is peculiarly adapted to the requirements of an army surgeon.

972. Dr. Bryson.] What are those studies?—You see the diseases to which the soldiers are peculiarly liable, and some which you never see in civil life. There are men who are devoting their attention entirely to the training of army surgeons.

973. Are not those diseases principally chronic diseases?—Yes; and you see the effects of gunshot wounds; and you have an opportunity of studying hygiene, which is a most important thing connected with the soldier's welfare, which you cannot study anywhere else.

974. And you have an opportunity of studying chemistry?—I do not think that that is of so much consequence; the study of sanitation includes a good deal of chemistry.

975. Dr. Markham.] Is not a great deal of your time taken up in making reports and filling up official documents, which you would rather be spared?—That has been very much reduced since the time of the army being in the Crimea. In those days the surgeons, I believe, were more occupied in clerks' work from what I could hear.

976. How is it at the present time?—I do not think that there is much to complain of in that way.

977. Dr. Bryson.] How many reports do you make in the course of the day?—There is a report of the state of the hospital in the morning, which goes to the principal medical officer and the commanding officer; and there is a document with reference to the prisoners, as to their fitness for punishment; that is a very small thing. There are also all the diets upon which the men are to be put, and the cases, to be put into the book.

978. Sir James Gibson.] They are purely professional matters?—Yes.

979. Dr. Bryson.] Have you any personal reports to make?—Occasionally I have, any report which affects my own department. For instance, yesterday I had to write some letters to report houses in which the men were getting diseased.

515.

980. Captain Galton.] Where are you now stationed?—At Aldershot.

981. Sir James Gibson.] Where were you stationed before you came to Aldershot?—In Canada. I came with the regiment from Canada.

982. In what part of Canada were you?—In Montreal.

983. There were a good many medical officers at Montreal?—Yes.

984. Have you seen nearly all the medical officers at Aldershot?—Not all of them. I have not seen any in the north camp; I have met a good many of those in the south camp.

985. Have you heard a good many of them express very favourable sentiments as to there being one medical staff corps?—I have heard a very considerable number of men speak in favour of it.

986. They think it advisable?—Yes.

987. Lord William Paulet.] Are they invariably the older surgeons, or is it the opinion of the younger ones?—I do not think that you ought to go precisely by the opinion of a very old officer, because he has been a long time in his regiment and is pleased with it, and does not like to disturb existing regulations.

988. Mr. Bush.] It is more the opinion of the younger men?—I fancy that it is.

989. Sir James Gibson.] With regard to leave, how long have you been at Aldershot?—We came in August or September.

990. Have you known that the medical officers have got leave when they have applied?—Yes.

991. Have you heard that they get two months in a year?—Yes. I have heard no complaints about it.

992. Do you know now that there are staff surgeons and staff assistant surgeons appointed for the purpose of enabling medical officers to get leave of absence?—Yes.

993. And do you know that there are some at Aldershot to take that duty?—Yes.

994. Dr. Bryson.] Supposing that you want leave for three days, how do you obtain it?—Every application for leave must go to the commanding officer and to the principal medical officer. I do not think that an application of that kind goes to the Director General. I fancy that for a short leave like 48 hours, it does not, but I am not certain.

995. Sir James Gibson.] With regard to the question of pay, do you think that a very good class of men in considerable numbers would offer themselves for the medical service of the army, if the pay was considerably better than it is at present, in all branches of the department, and not confined to the assistant surgeons?—I have no doubt of it. I think that you would get a larger class of students from the London schools; for instance, when I entered the service, there were only two men from my own school who entered with me.

996. Chairman.] What school was that?—I was at the Middlesex Hospital.

997. Sir James Gibson.] When you consider what you will do for yourself, I suppose you look forward to the end of your career as well as to the beginning of it?—Certainly.

998. You are very much influenced by that in selecting your course in life?—Yes, unquestionably. It was not my intention when I entered the service to remain in it.

999. Then why have you continued in it?—I do not know. I have been abroad so long.

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1000. *Lord William Paulet.*] You find it so agreeable that you do not want to leave it?—I do not know. I do not consider that now I am tied to it at all, because, if I got a good opportunity of private practice, I do not think that I should remain in the service.

1001. *Dr. Markham.*] It is not easy to change?—It is a difficult thing to shake off one's associations.

1002. *Chairman.*] With regard to those gentlemen who left the college with you, are you aware what line of the profession they entered?—I think that they all went into civil practice.

1003. Was any preference given at that time to the Indian service?—Yes. I think that at that time the competitive examinations had not come into the Indian service. Prizes were given at the college which were in the gift of some of the governors for appointments under the East India Company, and a few men availed themselves of them.

1004. Do you know whether any men entered the navy at that time?—I fancy not. I have not

the slightest recollection of meeting at college a man who entered the navy.

1005. *Sir James Gibson.*] You mean of your own class?—Yes.

1006. You refer to the best class in the school?—I should be sorry to class myself amongst the best men.

1007. *Dr. Bryson.*] Are the other men who entered into practice in civil life better off?—Those that I have met are; they have certainly beaten me in the race of life.

1008. *Mr. Busk.*] Do you think that they all have?—I speak only of those that I have met. I met a man a day or two ago when I was in town, who was doing a very large practice.

1009. *Chairman.*] Is that in London?—Yes.

1010. *Lord William Paulet.*] Do you think that many men leave the service after joining it, to go into private practice?—I know several who have done so.

1011. *Sir James Gibson.*] Do you know Dr. Willes?—Yes.

1012. He left recently?—Yes.

[The Witness withdrew.]

Dr. HUNTLEY GEORGE GORDON; Examined.

*Dr. H. G.
Gordon.*
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1013. *Chairman.*] WHAT rank do you hold in the service?—Surgeon major.

1014. How long have you held that rank?—Nearly four years.

1015. How long have you been in the service altogether?—Twenty-three years and eleven months.

1016. Are you in any regiment at present?—The 69th.

1017. At Aldershot?—Yes.

1018. *Dr. Markham.*] Do you know whether there is any general discontent in reference to an alteration which has been made in the Warrant of 1858?—I think that there is.

1019. In consequence of that alteration, do surgeons as a rule sit on mixed boards?—Frequently, as members.

1020. I do not mean assistant surgeons, but surgeons?—Yes.

1021. But it is necessary in such a case that a senior officer shall preside?—Yes.

1022. Do you think that it is desirable that, on all occasions when matters connected with the health of the soldier are discussed, the senior surgeon of the regiment should sit on these boards?—I think so most decidedly.

1023. And if he were prevented sitting on account of there not being a senior officer to preside, do you think that it would be injurious to the service?—I should say that it would be more to its advantage, if he were a member or president of the board, than if he simply attended to give evidence.

1024. It would be for the advantage of the service, if he were not excluded on account of his not being able to sit, through the absence of a senior combatant officer?—Yes, I should say so.

1025. Have you yourself ever sat as president of a board?—Once.

1026. Where was that?—In Burmah.

1027. Did any difficulty arise from your so sitting?—I have no recollection of any difficulty whatever.

1028. Have you heard of other senior medical officers sitting as presidents upon Indian boards?—Never.

1029. Can you imagine any difficulty to arise from a medical officer sitting as president upon such boards?—I cannot see what difficulty there would be.

1030. You think that it would be more advantageous that the senior surgeon should sit as a member than that he should attend as a witness?—Certainly.

1031. With regard to rank at mess, have you ever heard any difficulty expressed in that respect?—I have.

1032. Is it a common source of complaint or a casual one?—I have heard it very frequently.

1033. What is the complaint?—The complaint is this, and I can speak with regard to myself upon the matter, that after you have been in a regiment as I have been, for 12 years, and I hold the relative rank of lieutenant colonel in the army, it is rather irksome to feel that when you attend the mess table, a young boy, a lieutenant of perhaps 24 or 25, assumes the seniority at the mess; it places you rather in an anomalous position, considering that you are regarded as in every way a regimental officer; for instance, as I am an officer of the 69th Regiment, I wear the facings of my regiment, and am considered in every way a regimental officer, but as to sitting at table without any positive rank, I think that it places me in an anomalous position; if I were merely attached, doing duty with the 69th Regiment and were attending the mess in that capacity, I should have nothing to say to it.

1034. Is it or not requisite for the service, as far as you can judge, that a combatant officer should always be the head at the mess?—I have never been able to see that at all, I do not think that it is at all necessary.

1035. Are you aware that in some regiments there is a difference with regard to the treatment of medical officers, with respect to their position at mess?—There is a great difference.

1036. Will you explain what that difference is?—It depends entirely upon the good feeling of the commanding officer, who in a great many regiments always accords the surgeon his position, but

but it is a mere act of courtesy on his part; he need not do so unless he pleases.

1037. What does he accord to him when he accords to him that position?—The position next to himself, should he be a surgeon major, for instance.

1038. *Chairman.*] Can you specify regiments in which this difference exists?—I cannot name the regiments, but in my own regiment, for instance, that position was accorded to me until very recently.

1039. When did a change take place?—It took place on the regiment coming home about a year and a half ago.

1040. Was there a change of commanding officer?—No, it arose in this way: when the Warrant first came out, we were stationed in Burmah, and on the very first public occasion after it came out the colonel very kindly came to me, and said that owing to this Warrant of 1858 he trusted that I would do the honours after himself on the occasion. He went home, and was absent for about three years; then we came home, and on some such occasion at Portsmouth I found myself nowhere at a public entertainment, and I spoke to the colonel about it. I said that of course he could do as he pleased, but that I was very sorry that he should have made this change without saying anything to me, and I asked what reason he had for doing it. I said that I was not aware of having done anything to annoy him, or of having done anything to deserve it. He said that he was very sorry that the mistake had arisen, but that the officer in temporary command had told him that his system had been altered during his absence, and he offered at once to go on the old system again.

1041. Who was the officer in temporary command, the major?—Yes, he had told the colonel that his system had been altered.

1042. Was that the case?—No, he had the same system.

1043. And what subsequently took place?—The colonel said, "You can take your old place." I then said that I was very much obliged to him, but that as it appeared to be a matter of doubt, and to depend entirely upon what the commanding officer chose to do, I thought that when a man had obtained my rank and age, it was not pleasant to be played at battledore and shuttlecock with, because the next commanding officer might think differently, and that I should be very much obliged if he would allow me to have a friendly reference to the authorities, to know what was right and proper; which was done.

1044. What was the decision?—The decision amounted to the matter remaining as it was; that I was deposed.

1045. Was it an official reference?—It was.

1046. *Dr. Bryson.*] How was your place at the mess table defined after that?—I went where I pleased; I held no positive position, and I was not asked to entertain any of the guests.

1047. *Mr. Bush.*] As you had been before?—Yes.

1048. *Captain Galton.*] Were you senior to the major of the regiment?—Yes, relatively.

1049. When the commanding officer was away, I suppose that the major of the regiment took the commanding officer's place, and took the command of the regiment?—Yes.

1050. You always acted as second to him?—Yes.

1051. *Chairman.*] You did not expect to

assume his place?—No; the commanding officer of course is paramount, whatever his rank is.

1052. *Lord William Paulet.*] What was your position before the Warrant of 1858?—I had about three or four captains senior to me.

1053. I refer to your taking your place at mess, how was that treated?—The rule always has been in my regiment, that on occasions when a general and his staff are present, or any large party, the commanding officer sits at the centre of the table, and requests the second senior officer to sit opposite to him, and entertain the guests according to their order of rank, and the other officers are asked according to their seniority to look after other guests at different parts of the table.

1054. *Dr. Markham.*] Are you speaking of a time since the Warrant?—Yes.

1055. *Lord William Paulet.*] I refer to your position before the Warrant?—There were then many of the officers senior to me, the majors and two or three of the captains.

1056. *Captain Galton.*] Before the Warrant of 1858, the surgeon was not told off to entertain anyone, was he?—It entirely depended upon how you stood. I of course had a great many combatant officers senior to me, and unless the party was a very large one, it hardly came to my turn.

1057. If you had had the rank of a major or senior captain, should you have had to entertain the guests, as has recently been the case?—I have repeatedly done so in India.

1058. *Dr. Bryson.*] Were you told to do so in India?—Yes, the colonel told me to do so.

1059. *Dr. Markham.*] You had that position according to your relative rank permitted for a given time?—Yes.

1060. And then you had it refused?—Yes. That is the system in our regiment. I do not know whether it is general or not.

1061. *Chairman.*] Supposing that there is a regimental dinner, and that the colonel takes in the general to dinner, who, considering your position in the regiment, would take the next guest?—The next senior officer, I imagine.

1062. What do you consider should be the rule?—I do not know what the rule in the service is, but this was certainly what would have been done in the 69th Regiment.

1063. What would be the case there?—I assume that it would be myself.

1064. Assuming that the colonel was ill, and unable to attend the dinner, what would be the case?—Whoever acted as commanding officer, of course, would be senior to me.

1065. Supposing that it is not an inspection dinner, but that an invitation is sent out by the colonel and officers of the regiment inviting certain persons to dine, who would take the chair on an occasion of that sort?—Of course the commanding officer would. I should say so distinctly if the commanding officer was present with the regiment; but if he was unable to attend, I cannot see why I should not take his place for the time being.

1066. Upon a general invitation issued by the colonel and officers of the regiment?—Yes.

1067. You think that, in a case of that sort, you ought to take your position before the major, in the absence of the colonel?—I think so; unless either the major or a captain was actually commanding.

1068. *Lord William Paulet.*] But if the colonel was sick in his room, the major would be commanding?—

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commanding?—He might not be able to attend. Supposing that the colonel were married, and rarely came to mess, and generally dined at home, I think that, in his absence, I should act as senior officer of the mess table; at least, I do not see why I should not; it is, of course, a mere matter of opinion.

1069. *Chairman.*] Do you think that it is expedient that the regulations for mess should be established upon some settled footing, as there appears to be a difference of action in different regiments?—Of course it does occasion disagreeable feelings at present, there can be no doubt of it; but I do not know how you can very easily frame such regulations.

1070. *Lord William Paulet.*] Were there any disagreeable feelings before the Warrant of 1858 came out?—No, because you were not placed upon the same grand pinnacle. I have now been made a sort of grandee, but feel as if I had been put on the end of a pole, and made a cock-shy of. I was nobody; it did not matter. I should have been much happier if the Warrant of 1858 had not come out. I have been since pitched into right and left in the most merciless way.

1071. *Dr. Markham.*] Supposing that it were a fixed and decided rule that a combatant officer should always preside, and that the surgeon were allowed to take his fixed relative rank afterwards, do you think that that would overcome the difficulty; supposing that the senior combatant officer present, whatever was his rank, was always president at the mess table, should you be satisfied after that to take your relative position, if it were a fixed and settled thing?—Yes, if it were a fixed and settled thing by authority; because you would then feel that you were not suffering from individual caprice, and you would not care. I must say that officers always behave to me with the greatest possible courtesy and consideration. It has frequently happened that a young lieutenant has been the senior combatant officer present, and when the band serjeant has come to ask whether the band should go away, he (the serjeant) has been referred to me, but I have simply looked upon it as a matter of courtesy to me.

1072. *Dr. Bryson.*] You would not feel yourself aggrieved if that were not done?—No, I might think that my brother officers might have been more courteous, but I could not feel aggrieved.

1073. *Dr. Markham.*] If it were a settled rule you would not feel aggrieved?—It is at present a settled rule.

1074. In some regiments it is accorded to the surgeon?—But only as a matter of courtesy. Any order from head-quarters must be obeyed, and it prevents any personal heartburnings between yourself and those with whom you come in contact. You know that they are simply doing what the service requires; but I must confess that it is always hard to feel yourself placed in a position of inferiority, when you come to my age, and hold my rank in the service; and I do not think that it tends to the advantage of the service, because you cannot help feeling that you are an inferior animal; and then the soldiers see these things, and think accordingly.

1075. *Chairman.*] At the same time, do you not think that it would be rather a slight upon the field officers of the regiment to have all at once the medical officers placed over their heads?—It is a sort of revolution.

1076. Should you not feel it so yourself?—I

know that I should, but one often has to feel that in the service, everybody has to feel it in the service. I have been a regimental officer all my life. I quite enter into all these military views. I suppose that there is not a more subordinate and respectful individual than myself in the service. I have obeyed all its orders, but I have felt the shoe pinching.

1077. *Captain Galton.*] Would these inconveniences be removed if the medical service was a staff service, independent of the regiment?—It would remove a great many of them.

1078. Do you think that that would be disliked by the medical officers generally?—It is very hard to say. We are a large body, and are very much scattered, and I do not know.

1079. What is your feeling upon the subject?—My feeling would be that by being made medical staff officers, all belonging to one department, you would then be only attached to a regiment, and your position at the table would be merely that of an honorary member and a stranger.

1080. Then you would prefer it?—I do not know that I should prefer it, because I have been a regimental officer all my life, and have been very comfortable. I look upon the medical officer's position as a very trying one, and I think that your proposition would remove a very great many difficulties, but would not be advantageous to the service.

1081. If you were attached to a regiment in that position for seven or 10 years, would you be in a different position from your present one?—I should not belong to them. I am now not attached to the 69th, but belong to the 69th.

1082. Still an assistant surgeon would be liable to be removed on promotion to be a surgeon?—I was in the 95th Regiment for 11 years and three months, until I became the senior assistant surgeon in the army, and then I was promoted. The chances are against your getting promotion in your own regiment, because the surgeon is not always ready to go.

1083. The medical officer is not entirely belonging to the regiment?—I beg your pardon, you feel that it is your home. The officers of the regiment look upon you as a doctor, of course, but at the mess table and everywhere else you are just looked upon as one of the regiment.

1084. And you think that if the service was a staff service that feeling would rather fall away?—Decidedly, and I think that it would be a pity to destroy it, because the attachment of a regimental officer to the regiment, and the attachment of the men to him, is a matter of great consequence to the service.

1085. *Dr. Markham.*] Do you see any reason for disturbing that state of things, except the mess question?—Yes, there are other questions. One's position in the army is made up of a number of little trifles. People may laugh, but there is no doubt that these little compliments and honours and dignities which are paid you have a great effect with the mass as to your own position, because a man's position in the army is made up of little honours which are paid him. It is an old story, but I do think that it would be a right and proper thing that the privileges as laid down in the Warrant should be fully carried out, especially to keeping a horse. The majors of the regiment, who are relatively your juniors, appear mounted on parade; and I do not see why spurs are put on you, and all the emblems of your rank given to you, and yet this is withheld. It is not much in itself,

itself, but in combination with other circumstances it is of importance; it makes people think that although you have the rank of lieutenant colonel you are not quite such a big man as the major, and that you are not on an equality with the combatant officers in the army.

1086. Lord *William Paulet*.] Has the medical officer any mounted duties on parade?—None.

1087. Has the major?—Yes; but why put spurs on our heels?

1088. Do you think that there are any instances in which the surgeons would not like to come mounted on parade?—No doubt of it; but there are a good many field officers who do not like it either.

1089. Do you think that the fact of the doctor being obliged to have a charger would be advantageous to him?—No; but what I conceive is, that if it were known that even he might go mounted on parade if he pleased it would be advantageous.

1090. But it must be either one thing or the other, he must either go or he must stay away?—I instance that as one of those little things which do influence the vulgar mind; in this respect I should like to see the Warrant carried out.

1091. Mr. *Busk*.] Do you think that it would be regarded as a boon by the medical service if they were compelled to appear on horseback on parade?—I do.

1092. Dr. *Markham*.] You yourself would rather have the regulations carried out, although they might be injurious to some persons?—I myself do not care two straws whether I parade on a horse or on my own legs; perhaps I should prefer my legs; I am not a very first-rate horseman, but I like to see things carried out.

1093. Lord *William Paulet*.] All medical officers under those circumstances would be obliged to keep a horse, whether they liked it or not?—Yes.

1094. *Chairman*.] A trained charger?—Yes, it would be for the benefit of the surgeon's neck that the horse should have a little training.

1095. Captain *Galton*.] I apprehend that most of the medical officers do keep horses now?—The majority do, I think.

1096. Dr. *Markham*.] You would prefer that if the medical officer had spurs and these regimental appurtenances which you speak of, he should be forced to carry out the thing strictly as a regimental officer, rather than have the benefit of forage, and so on, without keeping a charger?—You do not get the benefit of forage without keeping a horse.

1096a. Mr. *Busk*.] But you are not compelled to have a trained horse, you may have any one?—You may have any horse which will not go over the people in the ranks, or run away; a man for his own sake would have a quiet horse.

1097. Dr. *Bryson*.] Do you think that a staff surgeon would be equally respected in the regiment as a regimental surgeon?—It would depend upon himself.

1098. Do you think that his not belonging to the regiment would make no difference to him?—I should think that it would make a difference, because there is always a difference between a man looking upon you as a brother officer, and not doing so.

1099. *Chairman*.] You look upon the regiment as a family?—Yes, I look upon the regiment as my home.

1100. Dr. *Bryson*.] With respect to the men, 515.

would they pay you the same attention as if you belonged to the regiment?—That depends upon yourself, too. Some men can exact a good deal more attention than others quietly.

1101. Dr. *Markham*.] Do you think that the respect for the surgeon is in any way diminished in the eyes of the soldiers on account of the difficulty of their having their relative rank accorded to them?—That is a question which it is not easy to answer, because you cannot always arrive at what their opinions are.

1102. Mr. *Busk*.] You never saw any overt expression of such a feeling?—Never. On the contrary, soldiers are always most anxious to give you your dignity. The order for my relative rank came out late one night at Burmah, and early the next morning, when I was going to the hospital, I heard an unusual row, and found one of our grenadier sentries presenting arms to me, and he had only learned the fact the night before.

1103. Dr. *Markham*.] You do not think that any injury happens to you, as regards the respect of the soldiers, through your not being mounted on parade?—No, I cannot gather it from the demeanour of anyone in the regiment, certainly. I am talking in the abstract, and not of myself as an individual. There can be no doubt that there are men in this world who require assistance in keeping them in their position; there are other men who do not; their position seems just as good when they are assistant surgeons as when they are surgeons. I think that it is right and proper that men should be assisted, because some do require a little assistance. Some of the respect must be enforced, because all men are not able to command quite so much as others; that is my experience in the service. But in my position as a medical officer I have never absolutely felt the want of it in my own person, because I can always take pretty good care of myself; but I have seen others who really did want it, and to whom it would have been a great assistance.

1104. You think that the medical officers are entitled to the prestige which would accrue from their relative rank?—I certainly do, and it would be for the benefit of the service.

1105. I suppose that all other officers have that prestige?—In every way.

1106. Then there is a difference between the prestige which a medical officer gets from his rank and the prestige which a combatant officer gets from his rank?—Most distinctly. My idea is that your position in the service as a medical officer depends entirely upon yourself, and not upon your commission.

1107. And that is not the position of any other officer, is it?—No.

1108. Can you explain in what way the difference exists?—For instance, we will say that the surgeon of a regiment has been in the habit of being somewhat chaffed in a quiet way. Little liberties have been taken with him, and when he gets his promotion of surgeon-major, that fact does not stop familiarity one bit. I have observed this; but when a man from being a captain becomes a major, there is a material difference in the demeanour of every man who is junior to him from the day of his getting his rank. The medical officer is treated as though he were considered rather an inferior animal. The proportionate respect increases in a wonderful ratio with the rank of the combatant officer.

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I have observed this, but not so with us; our standing is not altered in the least, it depends entirely upon the individual.

1109. *Chairman.*] Do you not think that that would wear off by time, the regulation which gives grades of rank to medical officers having been so recent?—No, because our rank is not considered as of any value except as regards quarters, prize money, and so on.

1110. *Dr. Markham.*] Have you any notion why the privilege of sitting as president on mixed boards was taken away from you?—No. I was in a remote part of Burmah for four years after the Warrant came out, and I never saw anybody except my own brother officers, and never had an opportunity of hearing of it.

1111. Have you ever heard any reason expressed why that privilege was taken away?—Never.

1112. *Captain Galton.*] Did you yourself sit as president on boards in India?—On one.

1113. *Chairman.*] On what question?—I do not recollect.

1114. Was it a question of discipline?—No.

1115. Then it is not the wish of medical officers in the army that they should sit as presidents of courts which involve questions of discipline?—I should say not.

1116. But only upon what Boards?—Upon mixed committees on the construction of barracks, or anything relating to the health of the men.

1117. Medical questions?—Yes; in fact, any matter which required their attendance otherwise than as witnesses. I never dreamt of meddling at all with points of discipline.

1118. *Dr. Markham.*] Have you any feeling with regard to the position of your names in the Regimental Army List?—I do not know that it ever gave me much concern. I suppose that it is like many other trifles. I suppose that the only remedy which ought to please everybody would be for all the medical officers to appear in a seniority list under the head of the Medical Department.

1119. *Chairman.*] Is it not so now?—No; the medical staff officers appear in a list by themselves, and the regimental men appear attached to their regiments.

1120. But they are not in the general list?—No; but if they were put in the general list, I think that it would satisfy them.

1121. *Mr. Busk.*] And if they were left out in their regiments?—Yes; but that is a point which has never given me much trouble. I have never considered it.

1122. *Dr. Markham.*] You hold a very different position as a regimental officer to those other officers whose names are put at the bottom of the list, do you not?—Yes.

1123. They have not the same brevets as regimental officers as you have?—No.

1124. *Lord William Paulet.*] Did you ever hear the paymaster make the same complaints and grievances as you make?—Yes; I have heard him do so occasionally.

1125. *Chairman.*] If the medical officers were to be put by seniority on the general list of the army, then of course the officers of the commissariat, and other similar officers, would have, I presume, equal claims to be put in the same position?—I suppose that they would say so; but I am only speaking for myself.

1126. *Dr. Bryson.*] Do you consider the

medical officers in the army sufficiently well paid?—I should like a little more pay, certainly.

1127. You think that they are not adequately paid?—I think that a little more pay would be an advantage.

1128. *Chairman.*] But still you have no cause of complaint against the present scale of pay as a grievance?—No. I think that the retirement might be altered with advantage.

1129. But you consider that the present scale of pay in the army is fair and liberal?—It appears so to me, because I began on a different scale altogether. I do not know what those who have always been on the present scale think about it.

1130. But you yourself are satisfied?—I must say that I am.

1131. Except as to the time of retirement?—Yes.

1132. *Sir James Gibson.*] Have you served much in India in charge of a regiment?—I was five years in Ceylon, seven years in Madras, and four years in China.

1133. In charge of a regiment?—Yes; the greater part of the time.

1134. Were the allowances there very large?—Yes; that is perhaps why I did not find a want.

1135. In consequence of that have you not realised what very few surgeons in the army have done?—I was always in the receipt of much better pay. I might not have considered the pay enough if I had always been in England.

1136. *Chairman.*] Was that colonial pay or Government pay?—In Hong Kong and Ceylon it was colonial pay, and in India proper it was Government pay.

1137. The Government of India gave it to you?—Yes. They are much more liberal in India than they are in the colonies. I should get very nearly 500 *l.* a year more in India than in Ceylon.

1138. Were you put to any extraordinary expenses there compared with what you would have been put in this country?—Yes; you must spend more money there, you must have a carriage and a horse, and of course you must ride, that is a necessity; you have a number of these extra expenses, which you need not incur in England, but which you must incur there; and very often you have a double establishment, when your family is at home, for instance.

1139. Were your mess subscriptions heavier there?—No; at one time they got a little involved, and we paid more, but it was an exceptional measure.

1140. *Sir James Gibson.*] If you had not had those extra allowances, and had now to provide for and educate your children, should you be able to do it upon your pay?—No, certainly not.

1141. What leave of absence have you had since you have been in England?—I got three and a half months when I returned home from India.

1142. Did you ask for more?—It was three months, and an extension for a fortnight; and now I am on leave for two months this year; I have only been a year and a half at home.

1143. *Captain Galton.*] You had about three and a half months last year, and two months this year?—Yes.

1144. In a year and a half?—Yes.

1145. *Chairman.*] At the time when you left college

college you of course knew a number of young men who went into private practice?—Yes.

1146. Are you acquainted with any of those men at the present day?—No, it is a long time ago.

1147. You cannot draw a comparison between your own position and the position in which they would be from pursuing private practice, or from

having entered any other service?—No; they are so few that I could not institute any comparison; I went back to my home 20 years after I left it, so that my old friends were nearly all dispersed and gone; there was a new generation.

[The Witness withdrew.

[Adjourned to To-morrow, at Two o'clock.

Dr. H. G.
Gordon.
—
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Tuesday, 28th November 1865.

PRESENT:

Lord William Paulet.
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE IN THE CHAIR.

Dr. GEORGE JOHNSON Examined.

1148. *Chairman.*] WHAT is your rank and standing in the medical profession of London?—I am a graduate of the University of London, fellow and censor of the College of Physicians, professor of medicine in King's College, and senior physician to King's College Hospital.

1149. What is the average number of medical pupils passing through the hospital?—Our entries of fresh students average about 40 in a year. We generally have about 150 in attendance.

1150. What proportion of these enter the army?—A very small proportion, I believe. I have been connected with the college, first as student, and then as teacher, since the year 1839; and believe that very few either of my fellow-students in former days, or of my pupils since, have entered the public services.

1151. Has the number of medical students at the hospital increased or not?—At our school it has; that is, of course, no test of the general number.

1152. *Dr. Markham.*] Have you any grounds for stating that very few go into the public service; is it from personal knowledge?—Partly from personal knowledge. I know some distinguished men who have entered the service. I dare say that one name will be known to the Director General, that of Mr. Fogo; he is one of the most distinguished officers in the artillery.

1153. *Chairman.*] Are you aware of any circumstances which prevent a young man from entering either the army or the navy?—I yesterday wrote to one of our most intelligent students. He is now house physician at the hospital; he is a fourth year's man. I asked him to tell me whether any considerable number of men were going into the public services or not, and what the feeling of the students was as to the two services, and he wrote me this note. He says, "I only know of three men who within the last few years" (that would be the last four years) "have gone in for the army or navy examinations. One during the present summer passed very well. Another who went in with him at the same time" (who, I suppose, was not a very distinguished student) "was plucked." That

was for the army; he says that there is one man now going in for an examination in the navy. Those are the only three whom he can recall within the last four years. During that time about 150 fresh men would have entered the college. Then I asked him to tell me what are the main reasons why they will not go into the public service. First, he says, the service is unpopular; he means both services. He says: "The chances of promotion are so small that most men find it far more lucrative to enter into country practice at once, or work their way up in town. The pay not being enough to keep a man, deters many, as few have independent private means." He says, "Men in country practice in a very short time can make a much better income than after many years' service in the army or navy." Then he says, that "The treatment to which the medical officers are liable is objectionable, as they are generally placed on a lower level than they deserve." That is his way of putting it; that is the students' view of the question, and that will give you a very good idea of what is the feeling among the better class of students at the present time.

1154. *Dr. Markham.*] Do you know whether students go into any of the public companies of the country, such as the Cunard line?—Yes. I am frequently applied to for testimonials to men who wish to go into other services of that kind.

1155. *Chairman.*] Do any of them go to the colonies?—Yes; no doubt.

1156. Are you personally aware of it?—Yes; they go to the colonies for various reasons. I have known several who have gone to Australia for their health.

1157. Do not a number of young men come from the colonies to be educated, and therefore swell the list of medical men who are educated, and then go back?—Yes.

1157a. Do those men invariably go back again?—Most of them do.

1158. *Dr. Bryson.*] Have you any idea of the average time that those men who go into the Cunard line remain there?—No.

1159. They do not go in there for a permanency?—No;

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—No; they go there for a few years in order to get a certain amount of experience.

1160. Do they prefer going into that service to going into the public service?—I should say so, as a rule.

1161. Do you know whether they are paid better?—I cannot state.

1162. *Chairman.*] Is it the case that lecturers in general dissuade young men from entering either the army or the navy?—I cannot say. I have never done so.

1163. *Mr. Busk.*] Have they ever asked your advice?—I cannot be certain that they have.

1164. *Chairman.*] In the memorial of the College of Physicians it is stated that the lecturers dissuade the young men from entering the public service?—That may be quite true. I dare say that it may be a fact. If my opinion were asked by a student, I should not persuade him to go into either of the two services if he were a good man and likely to make his way.

1165. In the case of a first-class man, who in your opinion would be likely to rise in the profession at home, you would advise him to follow the profession at home rather than enter the army or the navy?—Yes. We of course have a patriotic interest in the army and the navy, and should be very glad to send some of our first-class men into them if the service would satisfy them.

1166. *Sir James Gibson.*] The population has increased of late years?—Yes, no doubt.

1167. Do you think that the medical profession has increased in proportion?—No.

1168. Therefore there is a larger field for those who are in it?—Yes; but at the same time the number of chemists and druggists has increased, and they, I suppose, have a very considerable amount of practice. There are two sides to the question, and that is one side which has to be taken into account.

1169. Owing to the immense increase of commercial wealth in all classes of society, are not medical men much better paid now than they were?—No doubt.

1170. They, for instance, employ a better class of medical men?—No doubt.

1171. *Mr. Busk.*] Are you aware whether practitioners find greater or less difficulty in getting qualified assistants now than they did formerly?—I have only a general impression upon that subject, but I should think that probably they find more difficulty.

1172. *Dr. Markham.*] Do you think that if the lecturers in London were to consider the public service a good service, and advise their students to enter into it, the students would be likely to do so more than they do now?—It is doubtful; but I should say certainly not so long as they retain their present impression.

1173. But if it were made agreeable to their wishes, supposing that the lecturers felt that they could recommend it, and did recommend it, would it not stimulate students to seek admission?—No doubt it would have an influence.

1174. *Sir James Gibson.*] Would that alone stimulate them without increased emolument?—I do not think that the authorities of the profession would influence a student so long as he felt that he was not sufficiently paid, or that his position was not satisfactory.

1175. *Mr. Busk.*] Do you know what the pay of an assistant surgeon in the army is?—No.

1176. We are told that a young man at the

age of 23 gets 10 s. a day, with certain allowances, which, in round numbers, may make his pay equivalent to 200 l. a year; do you not think that, taking the general run of medical students, that is as much as he is likely to get in private practice?—Perhaps it is, taking the general run of students. It is not a large income.

1177. That is to say, that he gets that income from the age of 22 or 23 to 28?—Yes.

1178. *Chairman.*] Then there are other prospective advantages, increase of pay, ultimate retirement, and a pension?—Yes.

1179. *Mr. Busk.*] A sure increase of pay at the end of five years?—Yes. The pay in the public services for what I should call the lower class of students, rather inferior men, would be better than they would get in private practice as young men; but I think that the better class of students are very much better off in private practice.

1180. Taking young men who have the intention of going into country practice, do you think that that pay at the rate which I have mentioned is as much as they have any right to expect?—I should hardly think so. I should think that the average of men, say of 25 years of age, would get more than that.

1181. *Dr. Markham.*] If a man has been four years in practice, supposing that he makes only 200 l. a year, has he not an opportunity of doubling or trebling the sum which he is able to make in the army?—Yes, 200 l. a year is a very small income from private practice.

1182. *Chairman.*] Then you must recollect that the Government provide him with board and lodging?—Yes.

1183. *Sir James Gibson.*] After 20 years, taking a good country town, would he not be making more than 1 l. 2 s. a day?—I should think so; he would not be a very good man, if being at all favourably placed, he did not make more than that. Men's incomes vary so very much that it is very difficult to speak upon that point. I should say that anything under 500 l. a year is not a good practice for a fair average man as a general practitioner after he has been 10 years in practice.

1184. *Mr. Busk.*] I think that another way of looking at it is this: supposing that a man is allowed to retire from the army at the age of 50, with an annuity of 300 l. a year, without any duty to perform for it, do you think that the general bulk of practitioners in this country can assure themselves to that extent?—No; I do not suppose that they will have saved sufficient capital to retire upon 300 l. a year. I think that very few would have done so.

1185. *Dr. Bryson.*] What would most influence the determination of men to enter the public services you have mentioned; pay and treatment?—This statement which I have given is not my own, it is an advanced student's view of the question. It is very difficult to tell what would influence men most, but I have no doubt that men think much of their rank, and the consideration which they receive from their brother officers, and there is a sort of impression abroad among the students that the non-combatants, as they are called, are rather snubbed, and are looked down upon, and get the cold shoulder; I have no experience of that, but there is undoubtedly an impression of that kind abroad, and I suspect that that feeling influences men quite as much as the pay.

1186. Is

1186. Is that so in both services?—I think that one hears of it more in the army.

1187. Lord *William Paulet*.] Did you hear of it before the Warrant of 1858 came out, when the position of the medical officers was altered with regard to relative rank?—I think that we have heard more of it in the last three or four years; there certainly has been a great discussion about it since the Warrant came out, which granted certain privileges, which afterwards were not conceded fully; that was the impression which got abroad.

1188. *Chairman*.] How many qualified students pass through the college?—Our entries are about 40 in a year.

1189. They pass through, qualified for the medical profession?—Yes, most of them. We have no exact note of what becomes of them, as they pass away by degrees; but that is about the number entering, and, with very few exceptions, they all become legally qualified, and then enter upon various fields of practice.

[The Witness withdrew.

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Dr. THOMAS CRAWFORD Examined.

1190. *Chairman*.] WHAT rank do you hold in the army?—Staff surgeon.

1191. How many years have you been in the service?—Nearly 18 years.

1192. How long were you an assistant surgeon?—Nearly seven years.

1193. Were you attached to a regiment?—All my service as an assistant surgeon was in a regiment, and the first six years and eight months of my service as a surgeon were also in a regiment.

1194. Where are you now employed?—In the office of the Director General of the Army Medical Department.

1195. You are probably aware that this Committee is sitting in consequence of representations made to the War Office and the Admiralty, from the College of Physicians, and that we are now considering the rank, pay, and position of the medical officers in the army?—I am aware of that.

1196. Dr. *Markham*.] Does your great experience and knowledge of the feelings of the medical officers, from your large intercourse with them, enable you to say whether there is much general discontent amongst them, in reference to the alteration of the Warrant of 1858, by which medical officers are excluded from sitting as presidents of mixed boards?—I think that they are generally discontented with the alteration which has been made by the second Warrant.

1197. Does not the alteration practically, or to a great extent, exclude senior medical officers from sitting on such boards?—It depends very much upon the standing of the president whether it excludes them or not.

1198. I say to a great extent?—I think that where you have small bodies of troops it does exclude them, but I think that in large camps where there are senior military officers it perhaps would not do so.

1199. An inspector told us that he invariably took the opportunity to look out for a young medical officer for the board in order to prevent collision in that respect; do you know whether that is the general practice, namely, to select a junior medical officer for the board in order to prevent this difficulty arising?—I cannot state from my own knowledge that it is the general practice.

1200. Do you think that it is an advantage or not to the service that in case of mixed boards, where matters connected with medical affairs are concerned, the senior medical officer should be on the board?—I think that it would be an advantage to the service that the senior departmental officer should preside on all boards where matters having reference to his own department are

concerned, because I believe that he would be better qualified to elicit the information which might be necessary to enable the board to come to a decision, than an officer not belonging to his department.

1201. And do you think that it would be better that he should sit on the board than that he should attend as a witness?—I think that there are many matters upon which, if he attended as a witness, his evidence would only be received as the individual opinion of the man; whereas, if he attended as a member of the board, his influence with the other members of the board would probably result in a decision which would be more advantageous to the service.

1202. Do you not think that from that alteration of the law it does happen that the senior medical officer is frequently prevented from sitting on the board?—I think that the senior medical officer is frequently prevented from sitting on the board; but perhaps I had better explain the feeling that exists by pointing out the result of the new Warrant as affecting the complainants, than by answering the question. The medical officers do not generally complain that they are not presidents of boards, but they complain that they are disqualified from being presidents of boards. They think that the officer who commands the troops should be invested with the authority of appointing the president of the boards, and should appoint whom he pleases, having due regard to rank but, as I understand their complaint, they complain that they are disqualified by regulation from sitting as presidents of boards, and that this lowers the medical officers in their own opinion, and in the opinion of the public.

1203. Dr. *Bryson*.] Do you know what gives rise to this order disqualifying medical men from sitting on boards?—I do not.

1204. You do not know what caused that alteration of the Warrant to be made?—I do not.

1205. Did you never hear it stated why it was done?—I do not remember hearing the circumstance stated.

1206. Dr. *Markham*.] Was it not virtually altered by the Horse Guards' Private Memorandum before the result could be known?—I think that it was altered in 1859 by the new Queen's Regulations, which followed almost immediately upon the Private Memorandum. I first saw the alteration in the regulations.

1207. The Private Memorandum was published on the 31st of December 1858?—And the Queen's Regulations were issued in 1859.

1208. Do you think that it could have been from any ill consequences which have been found

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to result from it in its practical work that the alteration was made?—I do not think so; I do not know why it was altered.

1209. Dr. *Bryson*.] You are not aware of any evil consequences which resulted from it?—Decidedly not. So far as I understand the feeling of the medical officers, what especially aggrieved them at the time was the fact that, whereas the Warrant of 1858 left it with the commanding officer to say who should be the president of the board, seniority of rank being observed, the Regulations which came out immediately afterwards prohibited the commanding officer from appointing the medical officers as presidents of boards; that, I think, is what they felt aggrieved by.

1210. Mr. *Bush*.] Then you think that restoring the position of the medical officer as it was in the Warrant would remove that grievance?—I think that it would, and that it would also restore his self-respect.

1211. Dr. *Markham*.] Do you think that any injury would result to the service if the position of the medical officer, as it was in the Warrant were restored?—No.

1212. Mr. *Bush*.] Do you think that any direct benefit to the service would result from it?—I think that the contentment of a large body of medical officers would result from it, and that would be a great benefit to the service.

1213. Dr. *Markham*.] And it would enable senior medical officers to be on the boards?—Yes; that would be an advantage if it was desirable to have their opinion.

1214. *Chairman*.] But there would be no objection to a medical officer sitting on a medical board if the combatant officer was senior in rank?—Not the least.

1215. It is merely when the combatant officer is junior in rank to the medical officer that the difficulty arises?—Clearly.

1216. Dr. *Markham*.] Do you know whether any feeling of discontent exists amongst medical officers with reference to their position at mess?—I have heard that discontent exists amongst a certain class of medical officers, but I cannot say that I know it from my own experience.

1217. *Chairman*.] Have you been at regimental mess since the issue of the Warrant of 1858?—I have.

1218. Lord *William Paulet*.] Have you belonged to a regiment?—Yes.

1219. *Chairman*.] You had no difficulty at your mess with reference to your relative rank?—I happened to be the senior dining member of the mess, after the issue of the Warrant of 1858, and my position was always recognised. I was only surgeon, but I was senior to all the majors.

1220. Lord *William Paulet*.] What regiment was it?—The 18th Royal Irish, the 1st battalion.

1221. *Chairman*.] And you experienced no difficulty?—I did not experience any.

1222. What took place in the regiment with reference to your position at mess, when the Warrant was first issued and received?—I do not recollect any feeling being shown in the regiment.

1223. No feeling was evinced in consequence of your taking a higher position?—I did not take a higher position, because my relative precedence was conceded to me before the Warrant. The officers of the 18th Royal Irish never thought it necessary to make me feel that I had no military authority; they treated me remarkably courteously. When I was senior they consulted me upon

any matter requiring interference, and when little matters occurred with reference to entertainments, and so on, I always got the position to which my rank entitled me under the Warrant.

1224. Lord *William Paulet*.] You were a single man, and lived at the mess?—Yes.

1225. Did you ever act as president of the mess committee?—Yes; twice as surgeon. I never acted after the promulgation of the Regulations of 1859. I was once elected by the officers of my regiment to act as president of the mess committee after the promulgation of the Queen's Regulations, by which medical officers were disqualified from sitting as members of committees, but I declined to act.

1226. Captain *Galton*.] But did the Queen's Regulations disqualify medical officers from sitting as president of the mess?—The paragraph says, "All committees."

1227. And you have never sat as president of the mess committee, or of the mess, since that time?—I was never on the mess committee after that.

1228. Have you been president of the mess?—Frequently.

1229. Dr. *Bryson*.] At dinner?—Yes.

1230. But you had nothing to do with the affairs of the mess?—I did not act as president of the mess committee.

1231. Lord *William Paulet*.] You did previously?—Yes, prior to the promulgation of the Regulations of 1859.

1232. Captain *Galton*.] Is it particularly mentioned that medical officers are not to serve on the mess committee?—No; I know that one medical officer is now president.

1233. Did the colonel of your regiment object to your being on the mess committee?—No; I objected myself.

1234. *Chairman*.] At inspection dinners who took the general in to dinner?—The commanding officer of the regiment.

1235. Supposing that the colonel happened to be sick, and that you were the next officer in relative rank, what would take place?—The officer commanding the regiment for the time being would take the place of the colonel. In the 18th Regiment, the president and the vice-president were charged more with the arrangements connected with the dinner, such for example, as the arrangements for wine and other things of that kind. The person who governed the mess on occasions of state, such as you have mentioned, was the senior officer, who did not sit as president, but who sat at the centre of the table, and he had a president and vice-president who had charge of the arrangements connected with the dinner.

1236. Are you aware whether any difficulty has arisen in other regiments where the position of the medical officer was not defined?—I cannot state any instance.

1237. Dr. *Bryson*.] I do not think that you have given any reason for not acting as president of the mess committee after the Warrant was altered?—My reason for not acting was, that I thought that I had a right to plead the regulations which disqualified me from all committees, and I excluded myself from the trouble under the regulation in question. I confess that I was hurt by the regulation, and declined to act; but I did not state that. I simply referred to the regulation by which I was disqualified.

1238. Captain *Galton*.] Would your position in

in the regiment have made you president of the mess committee if you had been elected upon it?—For some time it had been the custom in the regiment to elect the presidents of the mess committee by acclamation, because it was believed that men who were so appointed would be efficient. I was elected in consequence of this practice by the unanimous vote of the officers of the regiment. They requested me to act. I had done so on two previous occasions, but I declined on the third occasion for the reason which I have stated.

1239. *Dr. Markham.*] Have you known any other difficulties to arise out of this alteration of the Warrant in respect of rank or position?—There was perhaps the question of forage, which resulted to some extent from the alteration of the Warrant, and which gave origin to some discontent.

1240. But that has been removed?—So far as regarded granting forage.

1241. *Mr. Busk.*] And as to baggage?—That has been all removed.

1242. *Dr. Markham.*] Have you heard any difficulties expressed with regard to being mounted on parade?—On one occasion, after the promulgation of the Warrant of October 1858, I was called to attend a parade in India in review order. For some time previously it had not been the custom for all the medical officers to attend parade in review order. On this occasion, however, in consequence of the remark of the inspecting officer, that the staff had been absent on a previous occasion, we were all ordered to attend. I applied to know how I was to attend, and I was referred to the Field Exercise Book, which states that the surgeon should parade on foot.

1243. *Mr. Busk.*] Do you think that there is any reason to complain on the ground of the want of authority given to a surgeon in his hospital?—I think that theoretically there is, but practically there is not. As far as I know, authority is always exercised by medical officers, and they are always supported in the exercise of it. With regard to that question I may be permitted to say that I think they would be much more satisfied if their authority was more defined than it is.

1244. *Dr. Markham.*] You think that it is an undefined position to hold?—I do.

1245. It would add much to the dignity of the service if they had a distinct and marked line drawn?—I think that it would prevent differences of opinion arising between surgeons and combatant officers; if the position of the surgeon were distinctly defined he would have no excuse for raising questions.

1246. *Chairman.*] Is it not defined by the hospital regulations and by the Queen's Regulations?—The hospital regulations define the authority which properly belongs to the medical officers, and the Queen's Regulations confirm the hospital regulations.

1247. Are not those regulations sufficiently clear?—I think that there are other regulations which appear to clash with them.

1248. *Captain Galton.*] Which are those?—The Warrant of 1863, which practically says that a medical officer shall have no authority, that he shall not have any military command whatever. Authority is command.

1249. But do the Queen's Regulations give you military command?—They do not.

1250. Or the hospital regulations?—The Queen's Regulations and the hospital regulations give authority, and I cannot distinguish between

the two; for example, the hospital regulation says that the hospital serjeant shall receive and obey the orders of the medical officer, and the Queen's Regulations are still more explicit. (*See* paragraph 11, page 241; also Medical Regulations, page 49, paragraph 5.)

1251. *Chairman.*] What contravenes that?—The warrant under which the medical officer serves says, that he shall have no military command. I cannot distinguish between authority and command.

1252. *Dr. Markham.*] Do you call ordering a hospital serjeant into arrest a military command?—Yes, distinctly.

1253. Would you call ordering a serjeant to put a patient under arrest a military command?—I would, certainly.

1254. *Lord William Paulet.*] Do you not do that when you are in charge of a hospital; do you not order the hospital serjeant to put a person in arrest, supposing that you have charge of a military hospital?—I cannot recall a case at present; but I would have done so when I was surgeon of a regiment, had it been necessary.

1255. Would you not correct any irregularity in a hospital by your order?—Yes, I always did so.

1256. That would be performed by the hospital serjeant and the hospital orderlies under your charge?—Yes.

1257. Did you ever find any opposition to it?—Not the slightest; I always got the utmost support.

1258. *Captain Galton.*] Then you have exercised this authority, or, as you call it, command, but you think that the Warrant of 1863 has taken away your real power for doing it if anybody chose to object?—I do not remember a case in which I ever put any person under arrest, a hospital serjeant or other person; but I have occasionally sent a man from the hospital under the charge of the person who brought the man from the ranks to the hospital, and I have desired him to hand him over as a prisoner.

1259. *Mr. Busk.*] How does that differ from the power which everyone has of giving a person in charge to a policeman?—I do not know.

1260. *Lord William Paulet.*] The commanding officer of a regiment would order the serjeant to do the same, would he not?—He would.

1261. *Dr. Markham.*] That act of yours is virtually a military command?—I cannot make any distinction between that act and a military command.

1262. Unless it were in your hospital, you would never think of ordering a person into arrest?—Certainly not.

1263. *Chairman.*] Supposing that a difficulty arose, and that it was necessary to punish any person, what practical steps would you take to secure that that person was reported to his commanding officer?—If it were necessary, I should desire the hospital serjeant to arrest him; if that were not necessary, I should report the matter to the adjutant.

1264. *Captain Galton.*] Supposing that for a time your hospital was in charge of a civilian, which may happen at some stations, would he not take exactly the same steps, and would not the man be punished in exactly the same manner?—Certainly.

1265. *Chairman.*] Practically you never experienced any difficulty in your duties when in charge of a hospital?—Certainly not.

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1266. Dr. Bryson.] We interrupted you when you were speaking with regard to the parade?—The first review-order parade to which I was ever ordered, as an integral part of the regiment, after the issue of the Warrant of 1858, occurred in India; it had not then been the custom in the regiment for the surgeon to attend the review-order parade. He had always attended the heavy marching-order parade, as it is called in that country; that is, the special inspection-order parade. In consequence of the absence of the staff on one occasion the general officer directed that all should attend on the next occasion, and I was present on the next inspection.

1267. Lord William Paulet.] It was a half-yearly inspection?—Yes, and not having appeared on parade in review order, from the date of the Warrant of 1858 till this particular period, I requested the adjutant to inform me how I should appear on parade, whether mounted or not, and how I should fall in. I received instructions to fall in as directed in the Field Exercise Book; that is the drill book in which the review-order parade is laid down. I went to the parade, accordingly, and fell in on the left of the paymaster, which was then the position, and is now the position, assigned to the surgeon in the drill book.

1268. Dr. Bryson.] Were you mounted?—I was on foot. The diagram to which I was referred shows the staff as dismounted, and of course I took it as an order to fall in dismounted, and I did so.

1269. Lord William Paulet.] Then you fell out, and you did not march past?—I did not. On the inspections on which I have been, the General Officer, when he passed the staff, usually said, "The staff may fall out," and we fell out accordingly.

1270. Dr. Bryson.] Were you entitled to wear spurs on that occasion?—The dress of a regimental surgeon includes spurs. I wore them.

1271. Lord William Paulet.] When a brevet lieutenant-colonel is captain in the regiment, and is obliged to do dismounted duty, does he wear spurs?—I do not ever remember seeing a brevet lieutenant-colonel on parade under those circumstances. I may have seen him in the Guards, but I do not remember.

1272. Not in the line?—Not in my regiment. I, however, have seen a brevet major, which is pretty much the same thing. He paraded as a captain.

1273. He did not put on spurs, nor come on a horse?—I never saw a brevet major do duty as a mounted officer without his spurs.

1274. But have you not seen a brevet major march with his company on inspection without his horse and without his spurs?—Yes, frequently.

1275. Captain Galton.] What do you consider to be the distinction between the two cases?—I think that the difference is that the brevet major ceases to be a major when doing captain's duty, whereas the surgeon does not cease to be a surgeon when he is dismounted.

1276. Chairman.] It being a permanent rank?—Yes; or, rather, a permanent relative rank.

1277. Captain Galton.] The surgeon has only his army rank?—The surgeon has only his army rank.

1278. He has not two ranks like the brevet major?—He has not.

1279. Chairman.] What are your views with

reference to the pay of the medical officers of the army; is it generally considered that the pay is sufficient for the officers?—I think that there are two exceptions. I think that many officers feel that when they become, comparatively speaking, old officers in the service, and when they look forward to providing for their families, and giving education to their children, they find that their pay is not sufficient.

1280. In what rank?—I allude more particularly to senior surgeons and surgeons major. I think that the same thing applies to deputy inspectors of hospitals. The matter of pay is a still greater grievance, in so far as their half pay is affected by it. The surgeons who are disabled by service, and who are obliged to retire after 20 years, and the surgeons major who are not promoted to be deputy inspectors, and who consequently retire after 25 years, have a very small provision for their families, if they have families.

1281. Mr. Busk.] What is the provision after 25 years?—Eighteen shillings and sixpence, if invalidated as unfit for service; 17 s. 6 d., if not so invalidated.

1282. Chairman.] What is their full pay?—After 25 years it is 1 l. 5 s. Before 25 years it is 1 l. 2 s.

1283. Lord William Paulet.] What is a lieutenant colonel's pay after having paid 4,500 l. for his commission?—Seventeen shillings.

1284. Mr. Busk.] What addition would you propose to make to the pay of a surgeon at 20 years?—I think that at 20 years a surgeon should have the pay which he now receives at 25 years.

1285. Twenty-five shillings?—Yes.

1286. Captain Galton.] At 25 years would you give an increase of pay?—You might give a small increase of pay at 25 years.

1287. But the main point of which you complain is the retirement?—I think that the retirement is more important than the full pay.

1288. Dr. Bryson.] When men retire from ill health do they get any full pay?—No; they get half pay.

1289. Mr. Busk.] The pay of an assistant surgeon commences at 10 s. a day?—Yes.

1290. Do you think that it would be fair to increase that at the rate of 2 s. 6 d. a day every five years up to 25 years?—I think that it would be very moderate.

1291. It would come to 25 s. after 25 years?—Yes.

1292. Chairman.] Do you think that the present rate of pay is not a sufficient one to induce young students to enter the army?—I think that it does not so much influence the men entering, as it influences the feelings and spirit and comfort of the men who are in the service, and who find that they cannot live. When surgeons of 15 years' service find that they have a family to provide for, and, in my opinion they ought to be encouraged to marry, and find that they cannot do so on the present rate of pay, they are discontented, and they are less valuable public servants in consequence.

1293. Do army surgeons pursue private practice?—Very few do so.

1294. Is it prohibited by the present regulations?—No, but it is not encouraged.

1295. Sir James Gibson.] Considering their short stay at the stations, and their non-acquaintance with the inhabitants, they are rarely requested to attend private patients?—Rarely; in fact

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fact now, as a rule, they are not a year before they are removed.

1296. Mr. *Busk*.] At what number of years would you think that they should retire, 20 or 25 years?—I think that so many officers lose their health at 20 years that they should then be allowed to go permanently, instead of being brought up from year to year before a board. When a medical officer's health is so damaged at 20 years, as to render it improbable that he will be fit to serve again till a distant period, he ought to be allowed to go. I think that that would be a reasonable provision, and ought to be made a rule.

1297. *Chairman*.] At what pay should he be allowed to go?—I would make the temporary half pay which he now receives after 20 years permanent, that is 16 s. 6 d. a day. I think that a surgeon major who has served for 25 years ought to be allowed to go unconditionally, on the highest pension of the rank, without any board; and the same with deputy inspectors and inspectors. All officers should be permitted to go after 25 years' service.

1298. Captain *Galton*.] You think that 25 years' service is as much as the country has a right to expect out of surgeons?—I think that 25 years' service ought to entitle a medical officer to provision for life, but I do not think that all officers would go after 25 years' service. I think that those who liked the profession, and whose position was good, would remain and would serve for many years afterwards; at all events till 30 years.

1299. Mr. *Busk*.] Are you aware that there is a general feeling in favour of retirement after 20 years' service?—The feeling is very general.

1300. Dr. *Bryson*.] Have you heard any complaints raised with respect to your position in the Army List?—I have heard objection taken to the position which medical officers hold in the Army List, but I do not think that it is of very much importance.

1301. Is there any good reason for placing you where you are?—None that I am aware of, except that it is at the bottom of the list.

1302. Would it be disagreeable to any class of officers if you were placed higher on the list?—I think that if the staff officers of the regiment in the Army List were arranged according to their seniority, it would remove all grievances on that subject; but I do not think it of much consequence.

1303. Lord *William Paulet*.] If the medical officers were put at the top of that portion of the list instead of at the bottom, do you think that it would be satisfactory?—I think that if they were put among the staff according to seniority, it would satisfy me.

1304. Mr. *Busk*.] You think that it would not do to put them in the body of the list?—I think that it would be inconvenient. In the Navy List I think the officers are so placed.

1305. What is your opinion with reference to the question of placing the whole medical service in a separate staff, and doing away with the regimental system?—I think that it would be a perfect remedy for the grievances which at present exist, but unless you are prepared to follow it by a system of general hospitals throughout the whole service, I do not think that it would be a benefit to the regiments.

1306. *Chairman*.] Would not the difficulty of rank still continue?—If the medical officers were placed in a staff as a commissariat are, they would merely come in contact with the officer command-

ing the troops, and would not come into daily intercourse with a number of officers having different military ranks; they would come directly into contact with the commanding officer; but I do not think that medical officers have ever disputed authority which is actually possessed by the officer who commands the troops, whether senior or junior in rank to themselves.

1307. Captain *Galton*.] Why is it necessary, if you make the medical service a staff service, to convert all hospitals into general hospitals; why could not a staff surgeon and a staff assistant be attached to every regiment as they are now?—I do not see any objection to that; but it is very well known that medical officers become attached to their regiments as well as other officers, and that regiments become attached to the officers.

1308. Is it not the case now, that when an assistant surgeon is promoted to be a surgeon he is almost, as a rule, removed from his regiment to another regiment, or on to the staff?—Yes.

1309. If the medical service was a staff service, could not medical officers remain attached to the regiments nearly as long as they do now?—I do not see any difficulty in your attaching them to regiments as you do now.

1310. And if they were so attached would they not also become in an equal degree identified with the regiments?—It depends upon the time for which they were so attached to the regiments.

1311. *Chairman*.] Would they not be liable to be removed by the Director General or other authority more than at present?—I think so.

1312. Captain *Galton*.] If a staff officer was attached to do duty in a particular regiment he might be allowed to remain there until he was promoted, say for ten years?—If he was attached for a fixed period, and was not liable to be removed from the regiment during that period, I do not think that there would be any disadvantage in it.

1313. Dr. *Markham*.] How would you place medical officers on boards in that case?—I do not think that the removal from a regiment to a staff would affect the question of boards at all.

1314. It would not remove that difficulty?—No.

1315. Captain *Galton*.] It would remove the difficulty as to mess, would it not?—Yes.

1316. Dr. *Markham*.] Would it remove the difficulty in the regiment with regard to the surgeon being mounted on parade?—That would depend upon whether he was ordered to parade or not.

1317. Dr. *Bryson*.] The medical officer would be exactly in the same position as a staff officer as he is now?—Yes, except that he would be an honorary member of the mess, instead of a regimental member.

1318. Dr. *Markham*.] Do you think that that would be popular in the service?—I think not, with the present regimental surgeons.

1319. Do you think that it is compatible with the feeling of the present medical officers?—I think that it could be done gradually; you might probably win them from their love of regiments, and give them a love for their own department.

1320. *Chairman*.] How would it be possible to have a staff mess with the regiments separated from each other at a considerable distance?—We have now a staff mess.

1321. Where?—

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1321. Where?—At Netley.

1322. And at Aldershot, for instance, you might have it?—Yes. I did not mean to originate messes anywhere else than at Netley.

1323. For instance, take Barbadoes or Jamaica; you did not mean to have a separate mess there? No; I do not think that it would be advantageous to have separate messes except at the head-quarters of the department.

1324. Captain Galton.] Do not all medical officers look up to Netley as the head-quarters?—I think that the younger officers do.

1325. And it is a desirable feeling to create, is it not?—Yes. I think that a professional *esprit* is better than a military one, especially for doctors.

1326. Dr. Markham.] How do you think that combatant officers would feel to a surgeon if he was only a surgeon on the staff, and not one of themselves?—I think that the combatant officers would always be equally prepared to recognise and be grateful for the services of a good doctor whether he was on the staff or in a regiment; but I think they would be quite prepared to get rid of the troublesome doctors who at present insist upon taking a position at mess to which the combatant officers think that they are not entitled.

1327. But do you call them troublesome doctors because they only insist upon their rank?—I do not express an opinion as to which party is the troublesome party.

1328. Then, in this matter, you think that there is a feeling on the part of the combatant officers which assists in fomenting this difficulty?—I do not give my own feelings upon that matter so much as those which I am led to believe exist in the department. They do not see why a regulation degrading them in their own estimation should have been promulgated had it not resulted from a want of good feeling in the military department. That is the state of feeling that exists, so far as I can understand it.

1329. Do you think, so far as you can judge, that there is any feeling amongst combatant officers which in some way assists in giving rise to this unpleasant feeling, namely, their objecting to the rank which is held by the medical officers?—I can only answer according to my own experience, and then I say certainly not. I never had any reason to suppose that any jealousy existed in the mind of any combatant officer with whom I came in contact because I had the rank of a field officer, but I believe that that is not the case with others.

1330. What was the idea in your mind when you said that the combatant officers thought the medical officers troublesome?—The idea in my mind simply was, that there are no doubt officers in both departments who do not think that the relative position of the officers is properly adjusted. I believe there are military officers who are of opinion that medical officers have too much rank; I think that there are medical officers who are of opinion that they have too little. But I do not hold either of these opinions myself, except perhaps to a very limited degree.

1331. Lord William Paulet.] Do you think that it is according to the disposition either of the medical officer or of the combatant officer that the opinion arises?—I think that it very much depends upon the opinion which they hold of themselves. Sometimes the military officer thinks that he is the best judge, and sometimes the medical officer thinks that he is the best judge.

1332. Do you not think that there are very often disagreeable fellows on both sides, who create this grievance?—I do.

1333. You do not see it in regiments where there is a good even-disposed medical officer, and where there is a good even-disposed combatant officer?—Certainly not. During seven years in my first regiment as assistant surgeon, and seven years in my second regiment as surgeon, I do not remember the occurrence of a difficulty in the case of the mess but once, and oddly enough that was in my own case, and the right of interfering was exercised by me to protect my commanding officer, who was absent.

1334. Dr. Bryson.] Do you think medical officers have any what are generally called grievances?—There are two classes of medical officers in the service who have grievances more or less marked. One is the class of men who love military rank and position, and who serve to some extent for the rank and position which they obtain in the service. These men are aggrieved by being deprived of that rank and position and of the precedence to which they think they have a right. I do not think that they want military command; I do not think that any medical officer wishes to have military command; I do not think that they wish for the command of the troops or to exercise command over soldiers, or over officers, or over any class of military men in particular; but I think that they like that position and precedence, and do not wish to be looked upon as always second to somebody, whoever he may be, whether a lance corporal or a junior ensign or a major. At present, as I understand the law, the chain of magisterial authority goes down from the commanding officer through an unbroken line to the junior private in the regiment. You cannot give the medical officer a military rank without making him a link in this chain. At present, he is tacked on after the colonel, and his position is shifted down the chain, as the command shifts to the juniors in succession. If medical officers have military rank, I think that they ought to fit in somewhere in the code of precedence, but that they should not be allowed to exercise military command.

1335. Then you think that this military rank is a delusion altogether?—Yes; with one exception, namely, the pension to widows and orphans, which is valuable.

1336. Chairman.] Have they not the privilege of field officers as regards choice of quarters and other advantages?—That I think can hardly be considered a military privilege. They now get quarters in barracks as field officers; but they might get them now by classification, and without reference to military precedence.

1337. Dr. Bryson.] Do not they get them by their rank?—I do not make myself understood. I mean to say that they may get them without having any rank at all. It is only necessary for the Secretary of State to say that the surgeon shall have four rooms and he has them, although the regulations as they now stand provide that he shall have quarters in accordance with his rank.

1338. Mr. Bush.] Is not the amount of his baggage regulated by his rank?—Everything at present is regulated by rank.

1339. Then that is a substantial privilege which he enjoys in consequence of his rank?—Undoubtedly.

1340. You have mentioned two classes of officers; you have given us one, what is the other?—

other?—The other is the class of officers who hold that the medical officers should be civilians, and who think that they suffer from the agitation which is occasioned by the medical officers having been refused their proper military position.

1341. Can you state which of those two classes preponderates?—I think that they are pretty nearly divided, as far as my experience goes. There is one thing with respect to the pay which I omitted to state; I believe that the present retiring pay of the deputy inspectors of hospitals is a very great grievance. It prevents the deputy inspectors of hospitals retiring; they only get 1*l.* 2*s.* 6*d.*, and cannot make any provision for their families. I think that there is another disadvantage dependent upon the present arrangement, namely, the excessively short service of surgeons at home.

1342. Captain *Galton*.] If the service were made a staff service, would not that difficulty be obviated?—It would probably increase the difficulty, by lessening the period considerably.

1343. Is not the home service of officers with regiments very much greater than that of officers on the staff?—Yes, and I think that that is a grievance.

1344. Therefore if you made the whole service a staff service, would not the service with the regiments go to increase the service on the staff?—No, because as I understand the distribution of the troops at present, there are nearly two regiments abroad for one at home.

1345. That would be five years at home and 10 years abroad?—Yes. If you reduce the surgeons you reduce the service at home to a corresponding extent; a surgeon could only have 2½ years.

1346. But still you would have more on the staff service?—Yes, if you had only five years, but you must provide for the chances of sickness and death; and unless you had a sufficient staff in each command to replace officers sick and on leave without providing for their places being filled up, you would have a very short home service still. The home service is less than two years at present.

1347. Mr. *Busk*.] With respect to promotion, what are your views with regard to the question which has been sometimes mooted, that an assistant surgeon should invariably be promoted to be a surgeon, say at the end of 10 years, or at some given period, so as to make his promotion certain?—I think that promotion within a reasonable period should be made tolerably certain; but I do not think that it would be well to have a fixed period, as has been done in India; because, when the number of assistant surgeons of particular years exceeded the average you would have a large number of surgeons who must necessarily do assistant surgeons' duty, and I think that they would be discontented.

1348. Are you aware whether it has ever been proposed to do away with the term "assistant surgeon" altogether?—I have seen it mentioned in the public press, but I have not seen any official statement of that kind.

1349. Do you think that it would be an objectionable proceeding?—I think that there is no objection to the term.

1350. Sir *James Gibson*.] Would it not be detrimental to the assistant surgeons of the British service to fix the promotion at 12 years?—Yes; for instance, I am an illustration myself of the advantages of not having a fixed promotion.

1351. Captain *Galton*.] How would it be injurious?—In this way: that the probabilities are that financial reasons might influence the appointment of a sufficient number of assistant surgeons to prevent the possibility of promotion occurring before 12 years.

1352. It would surely not be an economical thing to appoint a larger number of assistant surgeons than were wanted to meet the market?—No; but it would be economical to have more assistant surgeons than surgeons.

1353. You consider that the promotion will take place more rapidly?—I think that after a certain period it will revert to seven, eight, or nine years.

1354. But possibly the same financial ideas may prevail?—Yes, but it will be in favour of the assistant surgeons to have the succession to surgeoncies secured to them, without reference to length of service.

1355. Lord *William Paulet*.] If the present system continues it will then turn in favour of the assistant surgeons, will it not?—I think, taking a period of 25 years, that in 1879 all those men who entered in 1854 will probably be retiring, and the assistant surgeons who will then be coming up for promotion will get promotion very rapidly.

1356. Captain *Galton*.] But may not the same financial ideas prevail, and may it not be thought that the number had better be reduced, as the promotion is getting too fast?—There are no means of preventing that, should the authorities determine to adopt such a measure.

1357. *Chairman*.] Has any officer been superannuated at 65 years of age?—I do not think that any officer of the inspectorial ranks has reached 65, or has been superannuated, under the new regulations. There were some surgeons superannuated under the warrant when it was first promulgated.

1358. Then the warrant is not actually carried out?—The officers leave before.

1359. Then there is nobody superannuated?—At present there is not.

1360. Sir *James Gibson*.] The present rate of promotion is at 11 years?—It is a little over 11 years.

1361. Excepting in the Guards?—Yes.

1362. And, in consequence of the large numbers who entered in 1854 and 1855, it may, perhaps, be run up to 13 or 14 years, before the assistant surgeons of 1854-55 are all cleared off?—It may.

1363. But after that it may drop again?—Yes.

1364. And those who have entered the service in the last few years will get promotion very rapidly?—I think that a reaction will have occurred before the assistant surgeons who are now being appointed come up for promotion.

1365. And that they will get promotions thereore under 12 years, or even 10 years?—Yes.

1366. Mr. *Busk*.] Then the question of promotion cannot much affect those who are now entering the service?—I think not.

1367. Lord *William Paulet*.] Then you would not like to have a fixed period for the promotion from assistant surgeon to surgeon?—I would rather see a graduated establishment, which would secure promotion at a fixed period. I would rather see a fixed number of surgeons, as compared with assistant surgeons, and a fixed number of deputy inspectors, for example, as compared

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pared with surgeons, and the relative numbers so arranged as to secure promotion within a given time.

1368. Captain *Galton*.] Have not the numbers to be apportioned according to the duties to be done in the service?—Yes; but there is no reason why the duties which have now to be done by an assistant surgeon should not, in many instances, be allotted to surgeons.

1369. I thought you said that a surgeon would not like to do the duty of an assistant surgeon after being promoted?—There are many charges now held by assistant surgeons which might be given to surgeons. As an illustration, there are, I think, 107 staff assistant surgeons in India, and only 13 staff surgeons. That is out of all proportion.

1370. Dr. *Markham*.] Do you think that it is desirable that there should be such a great disproportion between the surgeons and the assistant surgeons?—No; I think that the disproportion is too great at present.

1371. How would you remedy that?—By increasing the establishment of surgeons; by which means you give a greater consecutive promotion to the assistant surgeons without promoting a great many at one time. There were, on 31st March last, 720 assistant surgeons in the service, and there were in all ranks above them 348, which gives more than two assistant surgeons to one of a higher rank.

1372. Then do assistant surgeons in many places do surgeons' duty?—They in many cases hold independent charges, but I cannot say that they do surgeons' duty. There is no difference between the duties of an assistant surgeon and those of a surgeon, so far as regards professional charge of the soldier; they each treat the case. I think that if you promoted a number of assistant surgeons now, and sent them to do duty in a regiment under another surgeon, they would object; I think that if you had two surgeons in a regiment, the junior surgeon would object to it.

1373. Dr. *Bryson*.] One would be senior to the other?—I think that the junior surgeon would object to doing all the duties of an assistant surgeon.

1374. Sir *James Gibson*.] How long have you been employed in the office of the Medical Department?—For nearly four years.

1375. First as assistant in the medical branch, and secondly as the head?—Yes, as head of the medical branch since February.

1376. And in that branch are conducted the arrangements for providing assistant surgeons for the British service?—Yes.

1377. And appointing them to regiments and to stations?—Yes.

1378. I believe that you have the details of all that branch of the service?—Yes.

1379. Are there at present sufficient assistant surgeons in the British service to meet the requirements of the British troops?—Ample everywhere, I think.

1380. Are there sufficient, including the 16 probationers now at Netley, to meet the requirements until August 1866?—I think that there is a sufficient staff of assistant surgeons in reserve to fill the vacancies which will occur prior to that date.

1381. With the exception of 1863 and the beginning of 1864, when the Medical Department of the army was called upon to provide assistant

surgeons for 14 brigades of artillery, nine regiments of infantry, and three regiments of cavalry in India, has there ever been any want of assistant surgeons for the British service?—Not to my knowledge.

1382. And the embarrassment which arose at that time was solely caused by the circumstance of the Indian Government requiring to have their assistant surgeons released from these regiments, and replaced by assistant surgeons of the British service?—Yes.

1383. With regard to leave of absence, what is the usual leave which the medical officers not only receive now, but have received since you have been in the office?—Two months in the year.

1384. Does not every medical officer who applies for that leave of absence have it, unless there be some very special reason to the contrary?—Yes, and some of them have had more.

1385. Four months?—Yes, as much as four months.

1386. Dr. *Bryson*.] Do you mean that they have more leave than they apply for?—No, but many apply for that amount of leave.

1387. Sir *James Gibson*.] Two months are given at first, and they often get a renewal of their leave?—Yes. I have known it sometimes for a month, and sometimes for two months. I know an officer at the present moment who has had his leave renewed under those circumstances.

1388. Have the professors at Netley reported as unfit for the service, on account of professional incapacity, any of the candidates who have passed the competitive examination in London?—None on account of professional incapacity. Two were dismissed for misconduct, and a third was objected to, partly for professional, and partly for personal reasons, but he was gazetted to the staff for service in Africa.

1389. *Chairman*.] For how many years has the present arrangement at Netley been in existence?—The arrangement commenced at Chatham at first in August in 1860, and subsequently, in 1863, the establishment was transferred to Netley.

1390. It has been in operation for five years?—Yes.

1391. Sir *James Gibson*.] The medical officers have complained a great deal of an annual report, which is required from the commanding officers and from the principal medical officers of stations. From what you have seen of the necessities of the service, do you think that that report is essential to the interests of the officers themselves, and in the interests of the service?—I do, most decidedly.

1392. You think that it is essential for the interests of the service, and to distribute the rewards and other little boons fairly and equitably?—I think that it is a great advantage to the good officers, to have the confidential reports to which you allude furnished, and that it is no injustice to the officers who may have been found fault with, that the report should be made; because it is the practice in the department presided over by you, with which I have at present to do, to furnish extracts, when the extracts are unfavourable, for the information of the officer, and to give him an opportunity of explaining what probably might have operated to his disadvantage if that system had not existed.

1393. Is it confidential further than to prevent its being improperly seen in the offices through which it passes?—Certainly not.

1394. Care

1394. Care is taken to protect the officer from any thing which is said in the report being seen by anybody who ought not to see it?—That is what I understand by the term “confidential” as applied to the report.

1395. Is the information in that report essential, to enable the director general properly to appoint medical officers for special services in time of war, or for independent trustworthy services in time of peace?—I think that, without such a report, the director general could not make selections, with regard to which he would be certain that the service would be efficiently carried out by the officer who was selected.

1396. With those objects do you think that there is anything in that report which could be properly omitted?—I think that it, perhaps, might be recast with advantage; but I do not think that there is any information called for in that report which should not be supplied.

1397. And it is essential for the objects for which it was made?—Yes.

1398. That report was considered by the council, and approved and thought necessary by all, was it not?—It was introduced before I had the honour of a seat at your council; but I believe that it was submitted to the council, and approved by the then heads of branches. The medical branch was then presided over by Dr. Mapleton, who has now retired.

1399. Dr. *Markham*.] Do you know what all the questions are which are included in that report?—I know what they are, but I cannot repeat them from memory.

1400. *Chairman*.] Are the medical men of the army aware of the substance of the questions which are put in that report?—Yes, the substance of the questions is at present embodied in the report to be made by the general officer, almost fact for fact. There is a little variation, because in the report called for from the medical officer there are professional details which are not introduced in the general officer's report.

1401. Is it a source of complaint on the part of the medical officers, that there is such a report?—I have never heard any individual medical officer complain of it. I have seen in the public press allusions to it, and objections made to it.

1402. Complaints that any report should be made?—Yes, that a surgeon should report on his assistant surgeon.

1403. Sir *James Gibson*.] Or that any one should do so?—Yes, but I think that the officers, instead of being injured by those reports, are decidedly benefitted by them.

1404. Dr. *Markham*.] In that report is not the surgeon asked, “In what estimation is your assistant surgeon held by his commanding officer, or by his brother officers”?—He is.

1405. Are most of the assistant surgeons aware that that question exists?—I should think that there is not an assistant surgeon in the service who does not know it, and he also knows the answer which is given, if unfavourable.

1406. They always know the answer when it is unfavourable?—Always.

1407. Sir *James Gibson*.] Do you think that that is derogatory to the medical officers?—No. Pretty nearly the same question is asked of the commanding officer, respecting almost every officer in the service.

1408. Captain *Galton*.] Is it not such a question as is essential to be put, for the purpose of

knowing whether the officers of the department act in a proper manner?—It is.

1409. Sir *James Gibson*.] Do not we in my office labour under a want of complete reports in that respect?—Yes; it is very often very difficult to determine upon the merits of a medical officer from the want of that information. I think that it is often a great loss to you, not to have such a report passing over a series of years before.

1410. Dr. *Markham*.] Supposing that a junior medical officer is reported, or that he is not held in good estimation by his commanding officer, has he any opportunity of giving an explanation?—Every medical officer, so far as I know (and these reports have now passed through my hands for a year), if there is any remark which in the opinion of the director general is derogatory to him, is supplied with the extract, generally verbatim when it can be given. He is told that this paragraph exists in the report; and an opportunity is given to make his statement in contravention of it.

1411. Then anything which is said by the surgeon relative to the assistant surgeon is invariably communicated to the assistant surgeon?—Yes, if it be unfavourable. I do not know of an exception, so far as I remember.

1412. Sir *James Gibson*.] And his reply to that communication is registered with the report itself?—It is. There are two pages, one is headed “Favourable,” and the other is headed “Unfavourable.” If a medical officer is reported upon unfavourably, he has an opportunity of rebutting the charge, if he can, or of giving such explanation as may be satisfactory. Both are registered; sometimes the explanation is so thoroughly satisfactory that the director general cancels the report and the unfavourable opinion altogether.

1413. Mr. *Bush*.] It is a sort of debtor and creditor account?—Yes.

1414. Sir *James Gibson*.] Are you aware whether the really good medical officers of the department have any objection to that report?—I think not.

1415. Dr. *Bryson*.] Is any report made in the same manner upon the surgeons?—Yes.

1416. By whom?—By the deputy inspectors of hospitals.

1417. And is a report made upon the deputy inspectors of hospitals by the inspectors of hospitals?—The general officer reports upon them.

1418. Sir *James Gibson*.] With regard to leave in the colonies, do the medical officers in the colonies get private leave to England?—They do occasionally. There are officers now from Canada on private leave, and one has just arrived from the Cape.

1419. And from the Mediterranean?—Yes; and also from India. I got private leave myself from India.

1420. *Chairman*.] Are they on full pay?—They are on English pay when they are on private leave from India.

1421. Sir *James Gibson*.] How long do those leaves from India generally extend?—I think that the last officer came for a year's leave; he was from a dragoon regiment. I have known it extend to 15 months. There was an officer, within the last 12 months, who got a year's leave to England after two years' service in India.

1422. And from the other stations, America and

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and the Mediterranean?—I have known officers on leave from all these stations. I do not remember seeing an officer on leave from New Zealand or Australia.

1423. They get leave in India, also?—They get what is called "privilege leave" there; they

generally get two months in the year, without affecting their allowances or pay.

[The Witness withdrew.

[Adjourned to Thursday next, at Two o'clock.

Thursday, 30th November 1865.

PRESENT:

Lord William Paulet
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

JAMES PAGET, Esq., F.R.S.; Examined.

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1423. *Chairman.*] WHAT position do you hold in London?—I am surgeon to St. Bartholomew's Hospital.

1424. How long have you held that appointment?—Five years.

1425. Do the students for the medical profession pass at all through your hands?—A large number.

1426. Mr. Busk.] About what number annually?—From 60 to 80 enter annually at the hospital.

1427. *Chairman.*] How long do they remain at the hospital?—Usually three years.

1428. What course of instruction do they go through?—The whole course of instruction required for any of the examinations at the diplomatising boards.

1429. Dr. Bryson.] Have you any idea what proportion of the 60 men passing through your hands come into the public services?—I should think that annually there may be an average of two, who go to the army medical department, and I think not above one to the navy.

1430. *Chairman.*] Are you aware of any reasons for that?—I have thought carefully over it of late and several times before, and my impression is that the reason is only that there is a sharp competition between the public medical service and a great number of other services for which students have rather more liking, such as the Peninsular and Oriental Company's service, the mail packet service, mining, the colonies, and large public departments.

1431. Mr. Busk.] Those are all openings which have been more liberally offered of late years than formerly?—Yes.

1432. Dr. Bryson.] Do you think that they object to come into the public services in consequence of the pay?—I think that they make no careful calculation as to the amount of pay, but I believe that they rather look upon entering the public service as entering upon something like a new profession, which they cannot leave so easily as the other services, which they can leave after a period of employment, however short.

1433. That is the steam packet companies' services and at the coal mines?—Yes, and nearly all others.

1434. In case they lost their health in those

employments, would they receive any gratuity or half-pay?—I think not.

1435. Do you mean that they are better paid while they are in those services?—I do not know the rates of payment in the different services.

1436. Dr. Markham.] Is it not the fact that they can leave the army and navy services with almost equal facility as they can leave the steam packet companies' services which you have mentioned?—I believe so as a fact, but I believe that when they enter the army or navy, they have the impression that they are entering, as it were, another profession, by their becoming soldiers or sailors, and that although they may leave, yet it is leaving their profession which they have joined, intending to remain in it for life, or at least for a long period.

1437. Mr. Busk.] The pay of an assistant surgeon when he enters the service is 10 s. a day; at the end of five years it is 11 s. 6 d., and at the end of 10 years it is 13 s.; do you think that that is a remuneration which is a fair thing to offer to young men, taking the general run of medical students?—I should think that it is a larger remuneration than they commonly earn for the first three or four years of their life.

1438. And that is with the prospect of continued pay during the whole of their life, and with a certain retirement at the end of a given number of years; do you think that, taking all these considerations into account, their situation is less favourable than in the other services which you have mentioned?—If other things were equal, I think that those would be larger terms than they would receive in any other of the services into which they are more ready to go; but I should say that it is only a small proportion of the medical students who have any temptation at all to enter any service; for a very large number proceed at once, after obtaining their diplomas, into the practices of their relatives or friends, and into places which are provided for them, so as to leave them no question as to any public service at all.

1439. *Chairman.*] Do you think that either the navy or the army could ever secure your best students to enter the service?—I think that the advantages offered by private practice, that is to

say,

say, by the service of the public in the largest sense, are such that no other service can ever compete with it.

1440. *Dr. Bryson.*] Is that as regards money chiefly?—Chiefly as regards money, but also in some respects as regards the social station and comfort and convenience of life.

1441. *Chairman.*] Do you think that, even if the pay both in the army and in the navy were increased, you would then be able to induce the first-class men to enter the service?—I think that it would have to be very largely increased to induce what I look upon as the first class of medical students to enter the service.

1442. *Mr. Busk.*] You have been examiner for the India Company and for the army; will you give us your opinion as to the general value of the young men who pass these examinations?—While I was examiner, there were comparatively a very small number who passed in what was arranged as the first class; those who did pass I think were such gentlemen as might have gone with great probability of success into the highest ranks of the profession, and in practice among the public; they would probably have succeeded well in practice as hospital surgeons in London or in the larger towns of England. Of that class there were a very small number. The next class, which was arranged as the second class, and which was very numerous, were those who were certainly fit for any of the duties of the profession in Great Britain; they were amply qualified for the ordinary duties of general practice. Those who were placed in the third class were of about the same abilities as those who in ordinary practice become assistants to general practitioners, or resident surgeons or house surgeons of infirmaries, or surgeons to convict establishments, surgeons to workhouses, and the like; or to speak more generally, they were in about the same position with regard to knowledge as those who begin life in practice among the lower classes throughout the country.

1443. In fact, they were equal to the ordinary run of general practitioners in the country?—At least equal because they were selected from those who were already diplomatised.

1444. *Dr. Bryson.*] Do you think that those second-class men are fit to be trusted in a distant colony with a detachment of troops, or in a ship at sea, where there is no assistance of any kind?—Yes, certainly.

1445. *Sir James Gibson.*] Do you consider the third-class men fit for that duty?—I would not say that every one of the third-class men would be fit for all the emergencies which might occur to them in every position, but they are at least as fit as those who are in practice in convict ships, or emigrant ships, or large workhouses. I think that it is desirable that the abilities of this portion of the medical officers of the army should be increased, if possible.

1446. *Dr. Bryson.*] And also of the navy?—I have not had experience in examining for the navy, but I presume it also applies to them.

1447. *Mr. Busk.*] Are you able to suggest to the Committee anything which strikes you which would induce a better class, such as men in the second-class which you have described, to enter the service; any changes in the arrangements of the service, with which I believe you are pretty well acquainted?—My belief is that it would be far better for the service if the military medical department were composed entirely of civilians.

A certain number of those who enter it I believe enter it for the purpose of what may be vaguely called soldiering; they wish rather to be soldiers than doctors, and I think that if there were no opportunity of being either in appearance, or rank, or otherwise, in the condition of soldiers, a larger number would join the service for the love of enterprise or of scientific investigation, or of seeing various parts of the world, or of being in places where, with comparatively little risk of failure, they would receive a fair remuneration for their services.

1448. *Chairman.*] What you mean by "a fair remuneration" would be an increase of the present rates of pay?—Such an increase as should leave no question of the advantage of the public medical service, over the service of the various steam packet companies, the mines, and other pursuits to which the young medical men who do not go into private practice attach themselves.

1449. *Lord Willm. Paulet.*] Can a medical man who has once engaged in private practice, but who does not like it, and does not succeed in it, be admitted into the service?—Yes, if he is not over age.

1450. What is the age?—Twenty-eight.

1451. *Dr. Markham.*] You said that you thought that the reason why more medical students did not enter the army was because they had an idea that they would be, as it were, entering into a new profession, and that those who did enter it did so chiefly from a fondness for soldiering; you also said that you got your idea from having thought a good deal upon the subject. Have you had much conversation with reference to the point with gentlemen who wished to enter these services?—The greater part of the students of St. Bartholomew's who have entered the public services have spoken to me before doing so, and a large number of those who enter other services speak to me upon the matter, either to ask me for testimonials or for some other purpose; so that I have known their feeling upon the subject.

1452. You have mentioned, I think, that only three, upon the average, enter the public services yearly out of your number?—Yes.

1453. Have other students who have not entered those services spoken to you, and given their feeling upon the subject; have you got the reasons which you have given from the men's own minds?—Yes, in conversation with them.

1454. Have you had frequent conversations with students generally, with reference to their going into the army?—Not with students generally; but any one who has come to speak to me upon the matter of what he should do to begin his professional career has spoken to me about the army amongst other things; but a great number of them seem to have preferred going into another service, if they did not go into private practice. I have never sought to converse with them, and have only spoken with those who have wished to converse with me upon the subject.

1455. But as to those who go into the public services, you have had very few opportunities of speaking to them upon the subject?—That is not quite so, because if a student has come to me to speak about the Peninsular and Oriental Steam Packet Company's service, I have, for example, spoken to him about the army or the navy. I find that, as a rule, they prefer those services where they are less bound, are more their own masters, are less under sharp discipline as they suppose,

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suppose, and which it is easy to leave at any time.

1456. Are you aware that after the Queen's Warrant of 1858 was issued, a very large number of first-class men entered the service; it has been so stated publicly, and has never been denied?—I have no means of speaking upon that point.

1457. Have you heard whether immediately after the issuing of the Warrant of 1858, there were not a great number of first-class students who applied for admission into the army in consequence of the issuing of that Warrant?—I can only speak of St. Bartholomew's, and I have no recollection of that having been the case there.

1458. *Mr. Busk.*] Have you reason to believe, from the conversations which you have had with medical students of various kinds, that those who are more scientifically disposed among them, have sometimes expressed themselves in favour of the medical department of the army being a civil department?—Yes; and I had a very strong statement made to me upon that point yesterday, when by accident I met one of the best of the candidates who had passed while I was an examiner.

1459. That is a man who is already in the army?—Yes. He spoke very decidedly when I asked him upon that point. He said that he believed that it would be a great advantage to the medical service of the army, if they were all in the position and character of civilians.

1460. Do you remember whether he came out in the second or third class?—He was examined for the Indian service. He was either second or third in the whole list. It was before they were classed.

1461. He stood very high?—Yes; I believe that he would have been in the first class under the present system of competitive examinations.

1462. *Dr. Bryson.*] Do these men who wish to be civilians, desire to escape all military rule or authority?—I cannot state that.

1463. They have no idea what their duties would be?—I have never asked.

1464. *Mr. Busk.*] Do you think that they are of opinion that it would be better that they should be placed, as the engineers are, in a distinct corps?—Probably so, and that is my own opinion.

1465. *Lord William Paulet.*] In your experience, have you met many medical men in civil practice who have given up their practice in the army?—Yes.

1466. Do you think that there are many who leave the military service to go into private practice?—I cannot tell the proportion, but speaking roughly, I should say that there are many who leave.

1467. *Sir James Gibson.*] Is not one principal reason for the young gentlemen preferring the marine service and other such services, that they can in a few years realise a sum of money with which they can purchase a practice or a part of a practice, and establish themselves in civil life?—That may be the motive to some extent; but I think that it is rather this, that at the end of their education, and when they have obtained their diplomas, a certain number of young medical men have no definite plan upon which to practice, and they believe, and perhaps with some justice, that if they were two or three or four years older, they could go with more advantage into private practice than while young.

They, therefore, want to spend a few years in which they can earn some money, and perhaps save some, before they proceed to private practice, and for that purpose they prefer to join one of these steam packet companies, or other companies, rather than joining the army.

1468. Then the best men, who feel that they can succeed in civil life, prefer it to the army?—Yes.

1469. Their prospects are better, and they will not come into the public service?—Yes; and I think that they are justified in so acting. The prizes offered in the service of the public in private practice are considerably larger than in the army or navy.

1470. *Dr. Bryson.*] Have you had any opportunity of examining those men who go into the service of the Peninsular and Oriental Company, or into services of that nature?—I have never expressly examined them, but I know generally their qualifications from their having been pupils of my own. They are not better than those who pass for the army.

1471. I have examined a great many of these men, and I do not find them first-class men?—There may be a few first-class men, just as there are a few first-class men who pass for the army or navy, but they are of the same description as those who would pass in the second or third class for the public services.

1472. *Sir James Gibson.*] I think that you were the first examiner in surgery for the army competitive medical examinations?—Yes.

1473. How long did you continue to be so?—I was examiner for the Indian service from the first, and for the army for about three years.

1474. Do you remember how many of the gentlemen whom you have examined and passed, have been in the first class?—Three passed in each of the first examinations, and afterwards not one.

1475. From your position, you are acquainted with the system of education in the schools and hospitals?—Yes.

1476. Is it not the case that until recently the students were not afforded sufficient opportunities of becoming practically expert in the performance of surgical operations, and in the use of surgical apparatus and appliances, and in fact in the treatment of surgical and medical disease?—The institution of these examinations has produced a very marked effect in that respect, so that whereas it was very rare for students to pass through any course of instruction in operative surgery, a very large proportion of students now do so.

1477. And they have charge of cases?—The number of those having charge of cases has also increased.

1478. They had not that before?—A considerable number had, but it was not so extensive as it should have been.

1479. The examiners, I think, considered it not advisable when you first commenced the examinations, to pitch the examination too high for those reasons, but rather to increase it afterwards, in proportion as the teachers and the students knew what was required, and prepared themselves for it?—I should say that the standard of examination was very nearly uniform throughout.

1480. You do not think that it was increased, as the schools worked up to the requirements?—No, I think not.

1481. *Chairman.*]

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1481. *Chairman.*] Do the students in the hospital at the present moment, acquire a higher qualification or a higher standard of knowledge, than they did 10 years ago?—I think that they do.

1482. *Mr. Busk.*] Is not more required of them by the different examining boards?—Yes; more knowledge is certainly required now than was required formerly; much more I think than was required 20 or 30 years ago.

1483. *Captain Galton.*] The whole class of students, I suppose on the average, is a better class as regards intelligence, than it was 20 or 30 years ago?—Yes.

1484. *Sir James Gibson.*] Were not the great majority of the rejections in consequence of a deficiency in the practical part of the examination?—I cannot speak certainly, but I think that the rejections were generally of those who were altogether deficient, rather than deficient on any one point, unless it was a very notable deficiency upon one thing.

1485. *Mr. Busk.*] Was it usual or not, to find that a man who was very low in one point, was equally low in the other branches of the examination?—Yes, I think that it was remarkably so. Upon looking over the papers we came to the conclusion that if men had been classified according to any one subject, instead of four or five subjects, the one which might have been most safely taken was that of botany and natural history; that the men who showed themselves totally ignorant of that were very low in all the other subjects.

1486. *Chairman.*] If he was acquainted with those subjects he was well qualified in others?—Generally so.

1487. *Mr. Busk.*] Did it not very often happen that in professional subjects a man would occupy very nearly the same place in the list of each examiner?—Very nearly.

1488. *Lord William Paulet.*] Considering the number of talented young men whom one sees looking about to get into professions, can you account for the fact why there are not more medical students?—I cannot account for it, because quite certainly the opportunities of obtaining a good living in medicine have increased of late years. It is very difficult now to find those in the London medical schools who will go into practice as assistants to general practitioners in the country.

1489. *Chairman.*] To what do you attribute that?—The number of medical students has by no means increased in proportion to the amount of employment provided for them.

1490. *Captain Galton.*] I suppose that the colonies absorb a great number?—The colonies and public works of all kinds, large packet ships, mines, and railways.

1491. In what way would public works do so?—Wherever a large body of men are employed it is quite customary to have one or two surgeons attached. Each of the largest mines in England has one or two surgeons attached to it.

1492. Are they paid at a high rate?—They are paid well, and they have the opportunities of very excellent practice. Many of the continental railways in course of construction have one or two surgeons attached to them, and they are very well paid.

1493. *Chairman.*] Are those English surgeons?—Those railways which are taken by English companies or contractors have English surgeons

attached to them. They are very well paid, and they like the service because there is a good deal of practice in it.

1494. *Lord William Paulet.*] Then with this large opening for medical students to obtain a good chance of getting on in the world, you cannot account for young men not going into the profession?—I think that in a few years it will work round. It will become more notorious that the medical profession pays well, and I think that more young men will enter it.

1495. *Sir James Gibson.*] But you have said that the remuneration is not sufficient?—When I say that young men will enter the profession, I speak of the whole medical profession, and not of the medical department of the army.

1496. *Captain Galton.*] Is not the medical profession an expensive profession to educate for?—The money expense of the education is very low, but the time required to be spent in it is considerable.

1497. *Chairman.*] What time would it take for a young man of the age of 18 or 19 to become qualified to exercise his profession?—Four years at the least.

1498. That is, four years of study, summer and winter?—Yes, with vacations.

1499. *Lord William Paulet.*] And hard study, I suppose?—And hard study for those who are likely to succeed.

1500. *Dr. Bryson.*] For the last two years, at any rate, it must be very hard study?—Yes.

1501. *Dr. Markham.*] What would you put the expenses at?—The direct expenses of a medical education may be reckoned at from 100*l.* to 150*l.* according to the school, but besides these there is the cost of the student being for at least three years in London, or in some considerable town, away from home.

1502. *Dr. Bryson.*] Does the sum which you have mentioned include books and fees, and every thing connected with the study?—Yes.

1503. *Dr. Markham.*] Is it not the fact that of late years a preliminary examination has been required which would necessitate a more advanced knowledge in general information than in previous years?—Yes; but that preliminary examination is so low that I think it can scarcely keep out any who in other respects are fit for the profession.

1504. But is it not thought that it keeps out a good many who would have entered under the old system?—Yes; I have heard that it is so, but I am surprised at it, for it is a very low standard.

1505. Did it not happen that when the preliminary examination was raised the number of students immediately afterwards fell off?—No. I think that when the first notice of a preliminary examination was issued, a large number entered in order to avoid it, and the next year of course was a year of comparatively few entrances, and the same with the year after. There was a rush into the profession for a year in order to avoid the preliminary examination.

1506. *Mr. Busk.*] They were alarmed at it?—They were alarmed at what they thought probably was a very serious affair.

1507. *Captain Galton.*] Unless the pay of the medical officers in the army was increased very largely, it would not attract a better class of individuals than are now attracted?—No. I believe that the army is beaten in a fair competition. I think that at this time the army is in competi-

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tion with a number of other services into which a young medical man can enter, and that it is beaten by his considering the terms of those services better than those which the army offers.

1508. Unless we offered a very much larger price than we now give, should we be able to secure a better class?—I do not believe it reasonable to think that the army could offer terms such as would bring into it many of the best class of medical students.

1509. *Dr. Bryson.*] But do you think that it would bring a better class in?—I think that those who are passed in the second division are a very good, creditable class of practitioners.

1510. If a better rate of pay was given would it not bring in a better class of men; would it not compel the other services also to raise their prices?—That I cannot tell; they might not be able to raise their prices; they might be content with a lower class of men.

1511. *Lord William Paulet.*] Do you not think that the army surgeons are good enough?—I think that those who are passed in the second division are good enough, but I think it desirable for the army and for all purposes that those who are passed in the third division should know more than they do; they are fit for practice, but there are emergencies in practice for which I think it desirable that better men should be provided.

1512. *Chairman.*] From your experience do you think that young men give a preference to the army over the navy?—Speaking of St. Bartholomew's Hospital, decidedly; for it is quite a rare event there for me to hear of anyone wishing to enter the navy, and they scarcely ever do so, except they have some family relations in the navy, and are half sailors.

1513. Why is that?—I know of no other reason than because they find other services more easy of access or better paid.

1514. Do you think that the medical professors of the United Kingdom advise students not to enter the army or the navy?—I have heard of some having done so, but I am sure that at St. Bartholomew's Hospital they never did so.

1515. Are you aware that the pay in the army and in the navy is alike?—Yes.

1516. *Sir James Gibson.*] Was not the maximum number of marks fixed so high that only the very best men could be put in the first class?—Yes.

1517. Was not the minimum number so high as to exclude all men who were wholly incompetent and unfit to be assistant surgeons in Her Majesty's service?—Yes; I think that we might safely say that, unless by lapse or error of the examiners, no person who could be fairly called incompetent was admitted.

1518. *Dr. Markham.*] You said that you thought that generally those students who entered the army from St. Bartholomew's Hospital entered from a love of soldiering. I dare say you have heard that there has been a great feeling amongst medical officers in the army with regard to their relative rank. Do you know whether those gentlemen who have this feeling of a love of soldiering have taken into account the relative position in which they might be placed in the army with regard to their brother officers, and whether that has in any way deterred them or not?—I do not know how accurately they have reckoned upon the matter, but I think that they have gone in, liking the profession of the army, and finding that after they

have finished their medical education the only manner in which they could be soldiers was as medical officers.

1519. You have never heard that point discussed?—I have never heard that point minutely discussed; I think that it is never minutely discussed at schools.

1520. *Mr. Bush.*] Do you believe that many medical students, when they have taken their diplomas, quit the profession?—A considerable number.

1521. So that even taking the number of diplomas granted by any licensing body, that is no criterion by which one can accurately arrive at the number who really enter the profession; it must be less than that?—The number must be less than those who appear as diplomatised, and with an increasing diminution every year. Some leave the first year, some the second, and some the third.

1522. What reasons do you think generally induce these men to quit the profession?—I think for the most part failure in it.

1523. *Dr. Markham.*] Can a man be said to fail in the first one or two years?—Yes; if he finds that he is still employed as an assistant, and does not like his position, or has an opportunity of succeeding better by emigrating or going into business.

1524. *Mr. Bush.*] Do you not think that there is a very strong reason for young men not entering the profession, in the fact that they can perhaps gain a very good livelihood at 16 or 18 as clerks, or in any other walks of life, such as engineering; whereas in the medical profession they must wait till at least 22 before they can begin their practice?—That is no doubt the greatest hindrance to a larger entrance into the medical profession, namely, the long period of previous study and previous maintenance by others.

1525. *Chairman.*] They prefer at once going into a profession where they get immediate support?—Yes.

1526. *Mr. Bush.*] You may say that under many circumstances a young man of average abilities could be in the way of earning his livelihood 10 years earlier out of the medical profession than in it?—I think not 10 years, because for the most part men begin to maintain themselves in the medical profession by 24 or 25.

1527. But still there is a difference of a good many years?—Yes.

1528. *Captain Galtón.*] Do you think that it would be worth our while to raise the pay of army surgeons?—I have said that I think that the army would be fairly well supplied with a requisite number of a sufficiently good quality of medical practitioners if the pay was raised and if they were made to hold the position of civilians; and I might perhaps add, if opportunities were given to them of retiring at an earlier period, so that they might more easily pass from their practice in the army to practice in private life.

1529. *Mr. Bush.*] Do you know the period at which they are now allowed to retire; do you know that it is at 25 years?—Yes.

1530. *Captain Galtón.*] After what length of service would you allow them to retire?—At 25 years they would retire at the age of nearly 50, and at the age of 50 it is very hard for a man to change his daily habits of life and practice.

1531. After

1531. After what length of service would you feel disposed to allow them to retire?—That is a question which I cannot well answer without a much larger knowledge than I have of the rates of pay and the conveniences of the service: but I have no doubt that it would be a very great advantage if any medical officer could retire after serving 10 years.

1532. With a smaller amount of retiring pension?—Yes; so as to pass into private practice at the age, say, of 35.

1533. *Chairman.*] Do you think that it would be fair to the Crown to allow a medical officer to retire after 10 years' service upon a permanent allowance?—That is a point upon which I cannot speak.

1534. An officer, no doubt, can leave the service at any time without any half-pay; you do not think that it would be reasonable to grant him a permanent right to half-pay after 10 years' service?—Not half-pay, certainly.

1535. *Captain Galton.*] But a proportion of his pay?—Yes.

1536. *Sir James Gibson.*] The object which you would expect to gain by that would be that the better class of man would come into the service in larger numbers than at present, from the knowledge that after a certain period they would obtain an income in half-pay that would enable them to enter on private practice?—Yes.

1537. And you think that eventually the army and navy would be supplied with a better class of medical men?—Yes.

1538. *Dr. Markham.*] But I understood you

to say that the class of men who now go in are a class perfectly equal to the requirements, although they are not quite the best class?—I think that those who have been arranged in the second division, and those who, if that division had existed in the earlier examination, would have been arranged in it, are quite fit for all the duties of the army medical department, but that it would be a very good thing for the army if there were a smaller proportion of those who are arranged in the third class.

1539. *Sir James Gibson.*] I believe that the classification did not originate with the examiners?—No.

1540. It was supposed that it would be advantageous to the professors at Netley?—Yes.

1541. Before that, was not the actual scale of merit determined by marks?—Previously to the division into classes, the students were all arranged according to merit.

1542. By numbers?—Yes. We could then very easily have divided them into classes; according to a certain number of marks, they could have been arranged in one class or the other.

1543. *Mr. Busk.*] You do not suppose that those men who go out in the third class upon a competitive examination are invariably inferior men; many of them may become very excellent men?—Many of them may very much improve.

1544. Is it a fact or not that young men have been rejected on one or two occasions, and have afterwards come up and have taken a very good place?—Yes.

[The Witness withdrew.]

Dr. OWEN REES, F.R.S., Examined.

1545. *Chairman.*] WHAT position do you hold in London?—Physician to Guy's Hospital, and Lecturer on the Practice of Medicine at Guy's Hospital.

1546. Do students for the profession take diplomas from you?—No.

1547. They attend your lectures?—They attend our lectures and get certificates, and then they go up to the licensing bodies for examination.

1548. *Mr. Busk.*] About what number of students annually do you think do so?—I cannot say exactly how many go up for examination from our school.

1549. What is the average number of entries in your school?—I find 80 or upwards on our books.

1550. Yours is one of the largest schools in London?—Yes.

1551. *Dr. Markham.*] And in England?—It is at present, I think.

1552. You have had opportunities of knowing the feelings and opinions of students with reference to the army and navy; can you tell us whether many of your students enter those services?—They very rarely do so.

1553. *Mr. Busk.*] Are you aware of the numbers?—There are very few. I cannot say exactly, but since I have been there as a professor, I do not suppose that more than 30 men have gone, or 20, perhaps; I cannot say.

1554. *Dr. Markham.*] How many years would that comprise?—It goes over about 25 years.

1555. *Dr. Bryson.*] Have you men who study at your school one year and go to another school

and study there, and then take their diplomas?—It happens sometimes, but that is an exceptional case.

1556. They generally complete their education with you?—Generally.

1557. *Dr. Markham.*] Have you any idea of the reason why they do not enter the Queen's service; do you know why they prefer entering other public services?—They are very anxious to enter some of the large steamboat lines; for instance, the Peninsular and Oriental. I have often been asked to assist them to get appointed there; that is one favourite thing. And I think that there is another line of packets which they like, namely, the Cunard packets. They are very fond of going to sea for a time: they like the position very much.

1558. Have you any opportunity of knowing the reason why they do not enter the army and navy services?—They speak badly of them; they do not like the position. The better men do not like the prospect at all, the remuneration does not seem to satisfy them, and they complain very much of the position which they hold. Those are the views which they have mentioned to me at different times.

1559. *Dr. Bryson.*] In the Peninsular and Oriental Company are they not treated with very great respect?—They dine with the passengers and live just like the passengers; they mix up with them, and become acquainted with them. Sometimes they have told me that they have gained some advantage from it, and have had patients among the passengers with whom they have sailed.

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1560. *Chairman.*]

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1560. *Chairman.*] They derive pecuniary advantages from the passengers?—Yes; they very often make them presents.

1561. *Sir James Gibson.*] And they obtain a connection in practice afterwards?—Yes; because they get patients amongst those with whom they have sailed.

1562. *Dr. Bryson.*] They lead a very happy life in these vessels?—They speak very highly indeed of it.

1563. *Dr. Markham.*] In the present state of the openings for medical men, if a medical student asked your opinion, should you advise him or not to enter the army or the navy medical service?—Not if I thought that he was a man of promise, because I think that he would do much better out of those services. I have, in fact, dissuaded them from going into those services.

1564. *Chairman.*] Upon what grounds?—I have said, “I think that you are too good a man; your prospects would be better out of either of those services.”

1565. *Dr. Bryson.*] You have done so from no feeling against the public services?—None whatever. I have a great respect for the public services.

1566. *Chairman.*] You mean that such a man could do better in private practice?—Yes.

1567. A first or second-class man?—I give him that advice if he is a man who I think has a good chance of getting on in private practice.

1568. *Mr. Bush.*] You think that private practice holds out better opportunities?—To a skilful man, or a man who works in his profession.

1569. *Dr. Bryson.*] Taking a man who has been 15 years in private practice, and a man who has been 15 years in the public service, what would be the positions of the two men?—I think that the man who had been 15 years in private practice would certainly be in the better position.

1570. With regard to money?—Yes; unless I have been misinformed.

1571. *Mr. Bush.*] Is that taking the general run of country practitioners?—Yes. After 15 years I think that in the public service they get 18s. a day if they obtain the rank of surgeons. That is not much.

1572. But they have allowances besides, and there is the prospect of a pension?—A pension of 17s. or 18s. a day, I think, after 25 years' service.

1573. A man retires before he is 50 with a pension of, say, 18s. 6d. a day; would the generality of country practitioners be able to retire at the age of 50, supposing that they were disabled from general practice?—The general run may not be able to do so; but if you take a man who has worked hard at his profession, and who is a man of enterprise, he would make a better income than that.

1574. Would he have an independent income of 300 l. a year?—Very likely.

1575. *Dr. Markham.*] From your large intercourse with the medical profession in London, do you think that the medical lecturers, as a rule, are in favour of the army and navy services or not?—I have heard one or two express themselves very strongly against men of promise entering those services.

1576. *Mr. Bush.*] For what reasons?—For the reasons which I have stated.

1577. Simply the remuneration?—No; there are one or two sources of annoyance. They do not like their position at the mess table, and they do not like their not being permitted to sit on

courts of general inquiry. That annoys them extremely. You are speaking of men who are at an age when they are very jealous of those little things.

1578. Those are the principal points which you have heard mentioned?—I cannot recollect any others just now.

1579. *Dr. Markham.*] Do you not think that if the service was what medical lecturers in London would consider a good service for students to enter, and if they advised them to enter it, the army would be much better supplied with candidates than it is at present?—I should think so, without doubt.

1580. That is to say, if the pay and the position were better?—Yes. The medical students speak a great deal about their position at the mess table, and their not being allowed to sit upon courts of inquiry. I do not know whether that does not vex them quite as much as the money question.

1581. Do you not think that it is disadvantageous to the services that those feelings should exist in the minds of London lecturers?—I should suppose so, because the services do not get such good men. Men of promise at the hospital have once or twice said to me, “I think that I shall go into the army. My father was in the army.” They like the idea of the thing. I have said, “You had much better not. If you take my advice, you will not. You will very likely get into very good practice in the country,” because we, professors in the hospitals, constantly hear of good openings for good men. Of course we have great regard for our pupils, and we wish them to do the best that they can, and it is out of regard to them that we speak.

1582. *Chairman.*] Are you aware what the pay of a medical officer in the army is?—It begins with 10s., I think, and after five years I think that he has 1s. 6d. more.

1583. Do you not consider that a liberal amount of pay on first entry?—It is a very great deal more than a good many private medical men obtain. The medical officers in the army get a great deal to begin with, and very little afterwards.

1584. Do you think that any young man in private practice as an assistant to a professional man would get the same amount?—Certainly not as an assistant to a professional man. Perhaps, taking five years, he would not be in so good a position, but after 10 years I think that he would be in an infinitely better one.

1585. *Dr. Markham.*] I suppose that in the first five years he might not make more than in the army?—No, not so much.

1586. But in the sixth or seventh year he might double or treble the amount?—Yes.

1587. *Mr. Bush.*] But he has no certainty of it?—He has not any certainty of it.

1588. *Sir James Gibson.*] But do not the majority do so in principal towns?—Yes; the majority of them. I am speaking now of men who have attended to their profession; such men as it would be desirable to have in the army or in the navy.

1589. *Mr. Bush.*] Are you aware that practitioners generally complain of the want of a sufficient supply of qualified assistants?—They do, a good deal. The position of an assistant is not at all a good one. Anything like a good man does not think of going as an assistant.

1590. As a matter of fact, qualified assistants are

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are not so abundant as they were formerly?—I believe not. Our idea at the hospital is that our men are a better class of men altogether. They are men who generally do not like to go as assistants.

1591. *Dr. Bryson.*] They like to go into practice at once?—Yes; into the Peninsular and Oriental, or the Cunard line, or some such service.

1592. *Mr. Busk.*] Do you know what pay they get in those services?—No.

1593. *Chairman.*] Do many of your students go to the colonies?—Yes; we have had a good many of them who have gone there.

1594. *Mr. Busk.*] How long do they usually remain in those services before they quit them?—A very short time.

1595. Two or three years?—Two or three years.

1596. They cannot in that time save a sufficient sum of money to buy a practice?—I suppose not, unless they are lucky in getting patients who make them handsome presents. I know of one case where a man got a very handsome present from a passenger who was very ill on board.

1597. *Dr. Bryson.*] Have you formed any idea of what increase of pay would attract a good class of men into the public service, the pay being equal in both services?—It is very difficult to say, it depends so much upon the man; but I think that if the ulterior prospects were better it would be a very great point; that is to say, if men of skill who remained in the service after 20 or 25 years felt that they had something handsome to look to, and felt a certainty that they had a larger income to retire upon than the service at present affords.

1598. Supposing that at the end of 25 years a man retired from the service, what would be a fair sum to give him, admitting that he was not fit to go into private practice?—Assuming that a man's energies are broken down, and that he cannot go into private practice, I should give 600 *l.* a-year as a retiring pension.

1599. Do you think that men often succeed in practice after being 25 years in one of the public services?—I think not; here and there we hear of such cases where men have got into considerable practice; it was the case with the late Dr. Hume; it was the case with the late Mr. Guthrie, whom I knew.

1600. *Sir James Gibson.*] But they had not been so long in the service?—They had not been so long in the service; they had been abroad, and had gained a connection among the nobility in the army, and in that way they got into a considerable practice. Those are exceptional cases, and they arise from those particular medical men having been so much on active service.

1601. Do you know any instance of a medical officer after 25 years' service getting into private practice?—No, I do not know of one.

1602. *Lord William Paulet.*] I suppose that you find no difficulty in passing out medical students into employment?—They most of them get into something after a time; there are a good many hangers-on sometimes for a year or two.

1603. Do you think that there are quite sufficient students to supply the requisite wants of the country?—Yes; that is to say, men who have passed under examination,—old students.

1604. *Chairman.*] Are you aware that an inspector general of hospitals after 30 years' service retires upon 680 *l.* a-year?—No, I was not aware that.

1605. And that after 25 years' service he receives 515.

retires upon 611 *l.*, and after 20 years' service upon 547 *l.*?—I was not aware of that.

1606. You were not aware that the retirements were so high?—No.

1607. Are you aware that a deputy inspector after 20 years' service retires upon 383 *l.*, after 25 years' service upon 410 *l.*, and after 30 years' service upon 465 *l.*?—I was not aware of that.

1608. Are you aware that a surgeon after 25 years' service retires upon 337 *l.*, after 20 years' service upon 301 *l.*, and after 15 years' service upon 246 *l.*?—I suppose that the others are the prizes. The medical officers hope for those things; but I do not think that they are a very material element in their calculation.

1609. Then you consider that the retirement of inspectors and deputy inspectors is a reasonable amount?—Yes. I was speaking of surgeons, and I think that they should retire upon 600 *l.* a-year. The retiring pensions in the superior ranks being great prizes, I do not consider that they are handsome at all.

1610. *Dr. Bryson.*] Would a respectable medical man in London give up his practice and retire upon that amount after 25 years' service?—He might.

1611. *Mr. Busk.*] Do you think that an average country practitioner whose health has failed, can depend upon having 300 *l.* a-year for the rest of his life?—No, not generally. I speak of good men. We have, perhaps, sent into the profession a good number of idle fellows who do not know their profession, and I am sorry to say that I think that those are the men who now go into the public service.

1612. Do you think that there is a difficulty in such men getting into the service?—Yes. I know that there is an examination, but that examination has not been instituted very long.

1613. *Dr. Bryson.*] In the naval service there is an examination, and we are compelled to turn back many men who are not qualified for the service?—Yes.

1614. *Lord William Paulet.*] Do you not think that the work of a private practitioner who gains a good income is harder than that of a military medical officer?—I cannot judge; but the work of a general practitioner no doubt is very hard.

1615. He is liable to be knocked up from his bed every night?—When he is young he is better pleased to be knocked up from his bed, because he makes more money, but it is undoubtedly a very hard life.

1616. *Mr. Busk.*] Especially in the country?—Yes.

1617. *Dr. Bryson.*] You have never been in China or in the West Indies?—Never. Before leaving, allow me to say that I hope you will not consider that it is merely a money question which I think has deterred these gentlemen from entering the military or naval service. These little points which appear rather trivial are considered by them extremely important; their position at mess, for instance, and their not sitting upon courts of general inquiry. They think a great deal of it, and complain very bitterly of it, and therefore if you merely increased the pay, I do not know that you would get men to enter.

1618. *Captain Galton.*] If we removed the social difficulties, would that alone induce a better class of men to enter?—I believe that then you would get better men without raising their pay at all; they feel it strongly as a point

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of honour; they are young men, and they feel these things very acutely, and perhaps more than they would in after life; and though these things may not be thought very important, they are thought a great deal of by young medical men.

1619. Dr. Bryson.] Have you heard any feeling expressed with regard to the position of the medical officers in the Army List?—I have heard something about it, that they are put at the end.

1620. Mr. Busk.] Have you heard young men who are not in the service advert to those subjects?—Yes, they talk about the matter and argue it among themselves, and they feel very strongly upon it. I think that a few shillings a day more would not do so much good as merely remedying the social grievance; they look upon it as a point of honour.

[The Witness withdrew.]

Colonel CHARLES L. D'AGUILAR, C.B.; Examined.

Colonel C. L.
D'Aguilar,
C.B.
—

1621. Chairman.] WILL you state what is your rank in Her Majesty's service?—I am a Colonel in the army and a Lieutenant Colonel in the Royal Horse Artillery.

1622. How long have you held that appointment?—I have been a colonel for the last seven and a half years.

1623. Where are you at present stationed?—At Aldershot.

1624. This Committee has been called together to consider the pay, rank, and position of the medical officers of the army and navy; and certain questions have arisen in consequence of the Warrant of 1858 having been altered in particulars which bear on the question of medical officers sitting upon mixed boards. Will you give the Committee your opinion whether you are aware of any difficulty having arisen in your regiment with reference to mixed boards?—I am not aware of any difficulty having arisen; but at the same time it has always been customary with us that a combatant officer should be the president of a mixed board.

1625. Do you see any difficulty which is likely to arise from the medical officer being president of a mixed board, where the other officers are junior in rank to the medical officer?—I think that, in questions of discipline, it might militate very much against maintaining it, by giving a civil officer or a medical officer the control of a mixed board.

1626. Captain Galton.] Will you give an instance of some board in which it would be inconvenient?—I will take any board where you would appoint a medical officer in conjunction with a military officer.

1627. For instance, take a board for investigating some sanitary question as to the ventilation of barracks; would you think it disadvantageous in that case for a medical officer to be president of the board?—In a simple sanitary matter, I do not see that anything would be gained by putting a medical officer as president of that board, because I am quite sure that in all sanitary questions the executive officers, that is to say, the combatant officers of the army, are always ready to meet and to attend to any suggestions which may arise upon medical questions.

1628. Would any inconvenience practically be felt from a medical officer being president of the board?—It might or might not. For instance, the sanitary officer might wish his sick placed in a certain position or on a certain site, upon which for military purposes it would not be desirable to put them; in that case I say that a military officer would be the best judge.

1629. How would that affect the recommendation of the board; the president would, I presume, only be one of the members of the board,

and having a vote with the other members upon it?—The president of course has a casting vote if the board is divided in opinion.

1630. The point would be a question of evidence, and he, I presume, would only have his opinion with the other members; would not your argument rather go to excluding the medical officer from the board altogether, so that he should only give his evidence before it?—No, I do not say that at all; because I think that he may form his own views and give his judgment and his own medical opinion; and of course he can submit those to the president; and, as I have said before, I am sure that the combatant officers are always ready to listen to any representation or suggestion from the medical officer.

1631. On the other hand, would not the medical officer be likely to listen to the suggestions of the combatant officers upon the board if he was president of it?—I do not think that he would have the same views of discipline. I think that the question of discipline would be more or less affected by placing an officer of the civil department of the army as president of any mixed board.

1632. In what way would the question of discipline be mixed up with having to report upon a site of a barrack?—I think that every military question has more or less involved in it the discipline of the troops.

1633. In that particular case do you think that it would be involved very much?—I do not say very much or very little.

1634. In what way would a recommendation to the commanding officer as to the selection of a site involve the question of discipline?—Perhaps "discipline" in that particular instance would not be the word to make use of, but it might involve a question of military detail. You might want a site for your hospital, and the medical officer might say, "I wish to have it in such a place; it is open to the sea, and is a charming place for our sick;" but again the military officer might say, "That is not the place for it; it is exposed to fire, or attack, or interferes with the defence of the position."

1635. Chairman.] But would not the report of that committee be submitted for ultimate decision to the general commanding the district?—My attention has been called to a particular case, and in my reply I wished to draw attention to a particular point which might arise.

1636. Mr. Busk.] Could any question of discipline arise in a board appointed to inquire into the quality of the food supplied to the troops?—I do not see that there could be much question of discipline there; it might affect the expense for which the soldier would be made liable, and so far it would be a question of military detail.

1637. Dr.

1637. *Dr. Markham.*] It is not a fact that, under the present system of excluding medical officers from sitting as presidents of mixed boards, it frequently results from it that the senior medical officers are altogether excluded from boards?—No; I am not aware of that. If the knowledge which they can afford to a board is requisite, I am not aware that they are excluded.

1638. But you are aware that the medical officer is practically excluded by the warrant; that is to say, that he cannot sit there if a senior combatant officer to him is not president?—I am aware that, in the event of the rank of the president of the board being junior to the relative rank of the medical officer, the medical officer cannot sit there, but in that case he attends the board and is examined as a witness.

1639. Do you not think that it is more advantageous in many cases that a medical man, upon questions touching sanitary affairs, should sit on the board, than that he should merely attend as a witness?—No, I do not see that it is; because I am quite sure that the military officers of the army generally have such a feeling towards the medical officers, as that they would always listen to their suggestions, or do anything which was calculated to improve the health or condition of their men.

1640. Has not a man who sits on a board and directs the inquiry much more power in looking into all the particulars concerning it, than if he merely attended as a witness?—If he is on that board he has an opportunity of examining the witness, and eliciting any evidence.

1641. I am supposing that it is a board where special information is required with reference to sanitary matters. The president, if he is a combatant officer, naturally cannot have so much knowledge to enable him to direct the inquiry and examine the witness as if he were a medical man?—If it was purely a sanitary question, the simplest way would be to have a board wholly composed of medical officers, and to let their report be submitted to the proper authorities by the senior military officer.

1642. Is that frequently done?—I believe that it is not uncommon that the doctors, and one or two inspectors, and so on, meet.

1643. Can you give any other reason why you think that the public service would suffer detriment, if the medical officers sat according to their rank as presidents of boards; you have mentioned one inconvenience which might happen with regard to the choice of position for a hospital, can you mention any other points in which you think that discipline would be injuriously affected?—Views of discipline will always materially vary; my own feelings are that, generally speaking, a medical officer has not the same sense of discipline and does not attach the same importance to it as the executive officers of the army.

1644. Is it possible that those non-disciplinarian views could be effective; considering that the board is a mixed board, and that the report is to be presented afterwards to the commanding officer (which I take it is the case), would not any injury which the medical officer might have done by the report, through his not having proper notions of discipline, be counteracted; would not the other members of the board counteract it as well as the decision of the commanding officer on the report?—No; because if the medical officer is the president of the board

when the board is mixed, and there are only five members on the board, and there is a division, the president has a casting vote; and if you make the medical officer the president of a board of that kind you perhaps give him an undue preference.

1645. If there are five members on the board, and that state of things arises, does not it show that there must be a complete difference of opinion amongst the combatant officers themselves?—I am putting an extreme case. If you make a military officer the president of the board, supposing that the members are equally divided in opinion, the president has a casting vote; you may have two medical officers and three military men, and the military men may take one view, and the medical men the other.

1646. Does it ever happen that more than one medical officer is on these boards?—I believe that it might or might not happen; the officers who compose these mixed boards are generally selected according to the matter which is to be brought before them. I suppose that you might as well put on two medical officers as one, if a large board was considered necessary. Generally speaking, I think that there is only one medical officer on a mixed board.

1647. I suppose that it would be considered interfering with their duties if both the medical officers of a regiment were put on a board?—I am not simply speaking of a regiment; it might be a brigade, and a number of medical officers would then be available.

1648. But I suppose that, generally speaking, only one medical officer is put on?—I think so, upon a common mixed board.

1649. Do you think that the discipline could be much interfered with in the case of their being five members on a board, four of whom were combatant officers, and one a medical man sitting as president, in a question of voting, where the president had to give a casting vote; it is clear that if he gives the casting vote, the combatant officers must be equally divided on the point; and if they were not equally divided, that is to say, if there were more combatant officers on the one side than on the other, the president would not have to give a casting vote?—I am not aware, from my own personal knowledge of the service, of any difference having arisen from the present arrangement as to medical officers. You are contemplating differences which I am not aware of having occurred at all.

1650. Have you never heard that the doctors have had some little feeling in regard to their not being allowed to take their relative rank as presidents of mixed boards, in accordance with the Royal Warrant of 1858?—I have heard it spoken of, but I am not aware of any doctor whom I have ever had anything to do with having made any complaint or difficulty about it.

1651. *Lord William Paulet.*] You command the horse artillery, do you not?—Yes; at Aldershot.

1652. There is a horse artillery mess, is there not?—No, it is an artillery mess now altogether; but we have a surgeon, and an assistant-surgeon is attached to each of our batteries.

1653. *Chairman.*] What is the rank of the senior medical officer attached to the artillery at present at Aldershot, is he a surgeon-major?—No, he is only a surgeon; he is close upon being a surgeon-major.

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Colonel C. L. 1654. Lord *William Paulet*.] Does he live at
D'Aguilar, the mess?—Yes.

C. B. 1655. He is a single man?—Yes. Previously
the surgeon was a surgeon-major.

1656. Who is the senior officer living at the
mess?—Lieutenant Colonel Elgee at Aldershot.

1657. Is he senior to the surgeon?—The
surgeon is only a surgeon. He would rank as
a major. A surgeon-major ranks as a lieutenant-
colonel in relative rank.

1658. *Chairman*.] Is the surgeon who is at
present attached to the horse artillery senior in
rank to the major?—He ranks as a major, and
we have no major.

1659. Lord *William Paulet*.] Your surgeon
does not complain of not having his position?—
No; I never heard of it.

1660. Does your surgeon complain of not
being in a proper position at the mess?—No; I
never heard a word of it.

1661. Supposing that Colonel Elgee dines
away, who is supposed to be the senior officer at
the mess in case of any irregularity; is it the
surgeon, or the next senior combatant officer?—
In the event of any irregularity, I should look
upon the next senior combatant officer as respon-
sible, and as the person who would give me infor-
mation with regard to anything which occurred.

1662. Mr. *Bush*.] You would not look to the
surgeon, supposing that he was the next senior
officer?—His rank would only be relative, in
order to regulate his claims to quarters, but not
upon any question of discipline, which any
irregularity occurring at the mess would be. I
should then look to the senior combatant officer
as the responsible person.

1663. Dr. *Bryson*.] Do you think that it is
absolutely necessary to have this discipline
observed at mixed boards?—Yes; I think that
it is necessary to maintain discipline upon all
occasions on everything connected with the army.

1664. You think that it is absolutely necessary
at mixed boards?—Yes.

1665. And you think that a breach of dis-
cipline might take place if the medical officer
was president?—I will not say a breach of dis-
cipline, but I think that it might cause incon-
venience.

1666. In what way?—Where questions of dis-
cipline were brought before this board. You
are trying to set discipline apart altogether.

1667. No; I am asking a simple question.
Supposing that the medical officer is president of
the board, I do not see how questions of dis-
cipline can arise at all. It is a board of inquiry?
—I suppose that it is connected with military
discipline in some way.

1668. Take a board upon provisions, for
instance?—It would be an inquiry connected
with the troops in some way.

1669. I am instancing a board of inquiry into
the quality of the provisions?—Upon a board of
that kind you need not, I suppose, bring the two
into contact, a medical officer and purveyor
might be sufficient.

1670. In what way would discipline suffer by
placing the medical officer at the head of that
board?—Do you mean a board simply to decide
upon the purchase of provisions?

1671. Upon the quality of provisions. Have
you ever known the medical officers more undis-
ciplined at these boards than other men?—I do
not myself think that they have the same sense
of discipline.

1672. It is not a matter as to the sense of dis-
cipline; it is an inquiry into the quality of
certain provisions; have you known medical
officers more undisciplined or mutinous at these
boards than other officers?—I think that upon
some occasions there has been perhaps un-
pleasantness.

1673. But there has been no breach of dis-
cipline?—If there had been a breach of dis-
cipline of course it would have been visited. It
of course, would have been taken notice of.

1674. Has a breach of discipline ever occurred
on the part of the medical officers at any of these
boards?—No; I cannot call to mind any breach
of discipline at any board where a medical officer
has been associated with me.

1675. I suppose that you have attended many
of these boards yourself?—Yes; formerly I have
been on mixed boards.

1676. Did you ever know any breach of dis-
cipline to occur at any of these boards under any
circumstances?—I do not think that I have been
on a board with a medical officer for some years.

1677. You have been upon many of these
mixed boards; did you ever know a breach of
discipline to occur at any of them?—I do not
recollect any at this moment. I have always
been on the best possible terms with members of
any board I have been on.

1678. I do not allude only to medical officers,
but to the other officers; have you ever known
any breach of discipline?—No; I cannot call to
mind any breach of discipline.

1679. Dr. *Markham*.] Can you tell us in what
respect you do not think that medical officers
have the same sense of discipline as combatant
officers, as regards the performance of their regi-
mental duties?—They have their medical duties,
and I do not think that, generally speaking, they
give the same attention to matters connected
with the discipline of the army, and treat them
in the same way as a combatant officer does.

1680. You said that you thought that they had
not the same sense of discipline?—I do not think
that they attach the same paramount importance
to discipline as a combatant officer does. If the
medical officer attends his sick, and does his duty
to those intrusted to him, I think that, generally
speaking, he feels that he does sufficient.

1681. But one of his duties, as I understand
it, is to sit on these mixed boards; can you say,
as far as your knowledge goes, that any medical
officer sitting on a mixed board has ever shown
a want of knowledge of proper discipline?—I
think that I have answered that question before.
I am not aware that any occasion has occurred
with me.

1682. Can you give us any specific instance
in which you think that medical officers are
wanting in discipline, as regards a knowledge of
their duties, or in the performance of their
duties?—I should not like to quote any instance
in which I should say that a medical officer did
not perform his duties.

1683. In general terms, can you give us any
instance in which you think that a medical officer
is wanting in discipline in the performance of his
duties. Can you mention any particular in which
you consider that he is wanting in a knowledge
of what is called military discipline?—I think
that medical officers might, perhaps, take extreme
views connected with the health of the men com-
mitted to their charge.

1684. Do you know an instance in which a
medical

medical officer is wanting in knowledge of military discipline?—Military discipline is obedience, and I say yes, that I do know an instance, and more than one, where such has been the case.

1685. Have you never heard the same of a combatant officer?—There is no doubt about it.

1686. You said that, in your opinion, medical officers were disqualified from sitting as presidents of mixed boards, because they had not the same sense of military discipline as combatant officers had?—Exactly.

1687. Will you kindly explain what you mean by that?—I think it may so occur that the medical officer may sometimes look to his duty to preserve the health of his men, without considering the necessity of any duty which they may be called upon to perform. In his anxiety to protect his men's health he may lose sight of or may undervalue the particular duties which may be required of them.

1688. I asked you especially in reference to boards; you have said that you think that medical officers should not sit as presidents?—I think that it is undesirable that they should sit as presidents, because they have not the same sense of discipline.

1689. In what way could this want of a sense of discipline exhibit itself at a mixed board?—The medical officers generally might support a recommendation connected with the health of the troops which was inconsistent with their military duty.

1690. I am speaking of a board?—A medical officer might support certain views connected with the preservation of the health of his men, which might be in opposition to their military duties. For instance, he might say, "This is unhealthy work, and you must not have so many sentries," whereas that number of sentries might be absolutely necessary.

1691. But at a mixed board the medical officer is not the person, as I understand, who decides the question?—I say that that is a case in point.

1692. Captain *Galton*.] Would a mixed board be competent to report upon the sentries who had to be posted?—I am asked to name a case, and I name that case.

1693. *Chairman*.] That is a case which could not occur?—It might occur. The medical officer might come and say, "There are so many men in hospital, and they are very much exposed;" and the commanding officer might say, "I am extremely sorry, but we must supply sentries."

1694. And there would be an end of it?—Yes; that, perhaps, would not be a question for a mixed board.

1695. Lord *William Paulet*.] How would it be if either of the combatant officers misconducted himself, and the medical officer was president of the Board?—He would have no control over the irregularities of the board.

1696. Dr. *Markham*.] I suppose that he could dismiss the inquiry, and report?—Yes; as president he might adjourn the board, until he had taken the opinion of the officer who had convened it.

1696*. Supposing that a board is composed of one medical officer and four combatant officers, is it possible that at such a board the exhibition of a want of proper knowledge of military discipline on the part of the medical officer (which you say medical officers are not possessed of) could in any way injuriously affect the discipline of the army, through the report which would be published by that board; do you think that it is reasonable to suppose that it could?—No; I do not think that it could, where there are four combatant officers to one medical officer.

1697. And as it is almost invariably the case that only one medical officer sits on a board where several combatant officers sit, is it possible that in any case the want of a sense of discipline on the part of the medical officer could injuriously affect the service through that report, even if he sat as president?—I do not think it likely; but at the same time, in the event of any difference among the members, some difficulty might arise in arranging matters between them, the president being a medical officer, one of the civil department of the army.

1698. When four members of the board are combatant officers and one is non-combatant, how is a difficulty to arise in framing a report, merely through this want of knowledge, or sense of discipline, on the part of the medical officer?—If there was any unpleasant discussion between the members of the board, I do not think that the president, being in the civil force, would be able to settle matters.

1699. I suppose that, as a rule, discussions leading to any irregularities of discipline are excessively rare?—Irregularities might arise.

1770. If it occurred in only one case out of a hundred, would it not be very easily settled by adjourning the board, and reporting to the commanding officer?—I think that it would be much better for the convenience of public business and the expedition of carrying it on, that the president should be in a position to carry on the duties of the board without a reference, in the same way as on a court-martial; where difficulties arise which the president cannot adjust, he refers to the officer who assembles the court.

1701. Dr. *Bryson*.] Have military officers a great objection to medical officers sitting as presidents of these boards?—I really do not know whether they have or have not.

1702. What is your own feeling?—As I have said before, I have not been on any mixed board for some years.

1703. But have you disliked to have the medical officer in the position of the president of a mixed board?—Yes. I have given my reasons for it.

1704. You would object to it?—Yes, as I have said before, I think that inconvenience would arise to the service from his being there.

1705. But independently of that, is there a feeling against the medical officer being put in that position?—Not that I am aware of.

[The Witness withdrew.]

Major FREDERICK E. APPELEYARD Examined.

1706. *Chairman*.] What rank do you hold in the service?—Major.

1707. How long have you held that rank in the army?—Nine years. I have been regimental major seven years.

1708. To what regiment do you belong?—The 85th Light Infantry, stationed at Aldershot.

1709. This Committee has been called together to consider the rank, pay, and position of the medical officers of the army, and certain questions have

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have arisen in consequence of the alteration of the Royal Warrant of the 1st of October 1858, on the subject of the presidency of boards; we should wish to have your opinion upon that question; whether you have found any difficulty with regard to medical officers sitting as presidents of mixed boards?—I do not remember personally having had an instance before me where, as president, I had the objection raised by a medical officer. I do not recollect his raising an objection because he was of longer standing with relative rank senior to me.

1710. Captain *Galton*.] Are you aware that a regulation exists that, where a medical officer and a combatant officer are placed upon a mixed board, if the medical officer is senior, he has a right to object to sit on the board, but can appear as a witness?—Exactly, that is what I always make him do. I have had a case of that kind, and when he raises the objection, I invariably say, "Very well, all right; be good enough to witness the proceedings that they are correct."

1711. Do you consider that any inconvenience would result to the service, from the medical officer sitting as the president, if he was a senior officer?—I do not know much about the inconvenience of it, but that I think it is an objectionable thing. I do not think that it would answer at all to put a non-combatant officer as president of a board.

1712. Why not?—First of all, medical officers may be very good judges, and all that sort of thing, and may be perfectly able to do their duty as presidents of boards in some instances; but, as a rule, I do not think that it is their business at all to sit as members. I think that their evidence should be taken simply as witnesses.

1713. Then you would exclude them from all boards?—Yes; and I would simply take their evidence as witnesses.

1714. You think that they should not sit even on a board with regard to the selection of a site for a new hospital?—I would simply take their evidence. I would certainly not make them members of the board.

1715. And you would simply make the board to consist of combatant officers?—Yes, invariably.

1716. Mr. *Busk*.] On simply sanitary matters?—Yes.

1717. Captain *Galton*.] On any matter?—Yes.

1718. In fact, you would not have mixed boards?—No, decidedly not. In the few instances which I have had brought before me, there have always been some objections of some sort raised like that. You can get all the advantages which might accrue from the opinions of the medical officers, or anything else out of them as witnesses, and the proceedings are noted down by the members, who are combatant officers.

1719. Dr. *Markham*.] I suppose you are aware that at present medical officers do sit on mixed boards?—I have had them myself.

1720. On almost all mixed boards, is not a medical officer present?—No; but in many instances they do sit.

1721. Do you think that the fact of medical men sitting, as they do at present, on mixed boards, is detrimental to the service?—I think so.

1722. In what way?—Simply for this reason:

in the few instances which have been brought to my notice, difficulties have been raised by members of that profession, which would have been avoided had their evidence been given as witnesses before the board.

1723. Are they differences personal to themselves, or as affecting the subject of discussion?—Principally as affecting the subject of discussion. It is only lately that such a thing has been brought to my notice. Some new contracts have been entered into with respect to supplying men with vegetables; there is a board sitting upon them. These things are supplied by contractors. The regimental surgeon or the assistant surgeon attends that board, and his opinion of the vegetables, or the groceries, or whatever the articles are, can be much better taken than if he sits as a member of the board; they can draw more out of him as a witness.

1724. From your experience, you think that it is disadvantageous to the service that medical officers should sit at all upon mixed boards?—I do not know that it is disadvantageous, but I think that it is more advantageous to the service that they should not.

1725. Then of course it is disadvantageous to the service that they should?—That it is rather a stronger way of putting it than that it is less advantageous.

1726. In what way is their sitting on the board practically detrimental to the service?—We will say that one medical officer is sitting on a board as a member with, as is generally the rule, six or seven officers commanding companies. Those six or seven officers commanding companies, we will say, agree to one thing, and the medical officer is quite of a different opinion; that opinion would be given in evidence if he was a witness, and it would be taken into consideration, whereas, when he is a member, the vote of the other members is against him, and it carries the day.

1727. Then I am to understand you that a medical man who attends as a witness has more weight than a medical man who is on the board, and who has the power of directing the inquiry?—I think that you elicit more information from him as a witness than you get from him as a member of the board.

1728. I suppose that as a witness he has not the power of expressing his own opinion?—Yes, he has.

1729. Not if it is stopped?—But in those sorts of boards you never think of stopping a witness; you get as much information as you can. Of course if it is extraneous to the matter we stop him at once.

1730. Then as a rule you think that any man who is called as a witness upon any inquiry is more capable of being serviceable on that inquiry as a witness than if he sits as a member upon it?—I think so, generally speaking.

1731. Upon matters specially connected with sanitary subjects, upon matters of hygiene, for instance, on which lectures are now given at Netley, do you think that combatant officers are more likely to have a knowledge than a medical officer?—Possibly not. Those things never entered into my head. I was only talking of things which now and then come under my notice.

1732. I will take the question which you have mentioned, the question of vegetables; in what way would you get more out of the doctor if he

was called as a witness than if he sat upon the board as a member; is he not just as much responsible to the service?—Yes.

1733. Do you not suppose that he would arrive at a result as to the quality of the vegetables just as well if he sat on the board as if he attended as a witness?—He might form his own opinion just as well; but six or seven members of a board would probably, by examining him as a witness, obtain more ample information.

1734. Do you know whether there is any feeling amongst combatant officers in the army with reference to this point?—No, the combatant officers of the army do not bother themselves about it. I think that perhaps the medical officers of the army consider themselves aggrieved in some cases, and think that they are not so much looked up to as they should be.

1735. But inasmuch as it is decided by the authorities that a medical man shall sit on a board we will take it for granted that he is to sit there. Do you see any disadvantage in a medical officer being allowed to sit as president according to his rank if he is to sit upon the board at all?—Yes, because I consider that a combatant officer should be the president.

1736. What injury do you think could happen, if the medical officer sat as president according to his rank; can you give us any particular instance in which you think that injury to the service could result?—For instance, in a case where military law was concerned, he would not be able to know so much about it as a field officer or a combatant officer.

1737. But I understand that there are five or six combatant officers on the board—he is supposed to know medical matters, and there are five or six combatant officers who may be supposed to know military law better than he does?—Yes, but it is the president's duty to explain; it is not for the members to explain to the president; where there is the slightest difficulty, the president has to tell the others.

1738. Do questions of military law arise at these mixed boards as a rule?—No.

1739. Dr. *Bryson*.] A medical officer has nothing to do with military law?—No; at least, I should say certainly not so much as a combatant officer; but I was asked whether I considered it detrimental to the service that a civil officer should sit as president of a military board.

1740. Dr. *Markham*.] You think that it is objectionable?—Yes.

1741. In what way could it be injurious?—I have only mentioned one instance, where the question of military law might arise, a medical officer might know it, but there is no one who could explain it so well as a combatant officer, or, at any rate, whose duty it is to be able to do so.

1742. Mr. *Busk*.] But in a case where the question of military law did not arise, what is your opinion?—I think that the feeling is against a medical officer sitting as president.

1743. Dr. *Markham*.] Do you know that there is a feeling amongst combatant officers against medical officers sitting as presidents of boards?—Yes, I am sure that there is.

1744. Do you know upon what principle that feeling is based?—It is only, I suppose, because the military officers object to a civilian sitting over them; I should object to it myself.

1745. Mr. *Busk*.] Are you able to assign any reason for that objection?—It is a matter of feeling; I do not know of any particular reason.

1746. Dr. *Bryson*.] Then this is quite a question of feeling; you can give no reason why there should be this feeling?—No.

1747. It is a kind of prejudice?—I do not know about prejudice; there is a feeling against it, certainly. It is exactly the same as half a dozen civilian officers being ordered on a committee, with a military officer put over them; not one of them would sit.

1748. Would it not be a breach of military law if they were ordered to sit and would not sit?—Yes, they would be obliged to do it; they must obey orders. If such a thing appeared in a general order they must sit; we must do our duty first and complain afterwards.

1749. Dr. *Markham*.] Are you aware that medical men have sat as presidents of boards?—No; in one instance, I think at Chatham, many years ago, under General Eyre, I was ordered to sit as president of a board, and there was, if I remember aright, a storekeeper with the relative rank of lieutenant colonel. He said, "You are only major; I am not going to sit on this board." I said, "Very well; just wait a few minutes till the business is done, and then witness the proceedings." I carried out my instructions to sit as president, and although he did not sit as a member he witnessed the proceedings, which was just as good. Consequent on this, an order was issued that in future the president was invariably to be senior to the members of a board who held merely relative rank.

1750. Dr. *Bryson*.] Do you consider medical officers, paymasters, purveyors, and so on, an inferior class of persons?—Certainly not. I think that they are in a different line altogether; I do not think that they should have a red coat on their backs.

1751. *Chairman*.] Have they not relative rank with field officers of the army?—Yes.

1752. Is it not intended that that relative rank should give them position?—Certainly, or what is the use of their long service: I believe that that is what it is given for, namely, the advantage of the choice of quarters.

1753. Dr. *Markham*.] No other advantages you think should be given them excepting those which you have mentioned, namely, the choice of quarters?—No, that is all.

1754. That is all the advantage which, in your opinion, they ought to derive from their relative rank?—Yes; I cannot see what else they want.

1755. Lord *William Paulet*.] Have you the same objection to purveyors sitting as presidents of boards as you have to medical officers so sitting?—Yes, or as members; no non-combatant officer, I think, should sit on those boards. I have quoted an instance which happened to me when I was under General Eyre at Chatham.

1756. Dr. *Markham*.] That was a case with regard to a purveyor?—That is the same kind of thing; they are all in the same class, all are non-combatant officers.

1757. Mr. *Busk*.] Purveyors are not in the Warrant of 1858?—They are of the same class. They may be a superior animal altogether. They work hard, I grant that. When you want their evidence, get them; they are full of intellect and all the rest of it, but as to sitting on the board itself, I think that it is out of the way altogether.

1758. That Warrant puts the medical officers in an exceptional position as regards the other civil branches?—Yes.

1759. They do not stand in the same category

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as purveyors and paymasters?—No; but I fancy that the purveyors get their relative rank just the same. I think that there is the same provision as to them. I think that there is the same provision for storekeepers.

1760. Captain Galton.] There is a special provision for medical officers, and it is worded in that way?—Yes; but the advantages which are given to the other position appear to tally exactly with it, as if they were both made by the same hand.

1761. Chairman.] Have you ever read the Royal Warrant of the 1st of October 1858?—I have never read it, but I called for it yesterday afternoon just to see what the pay was, but I did not find the part relating to the pay.

1762. Dr. Markham.] You were not aware that medical men sat on these mixed boards according to a Royal Warrant?—I knew that there was some order about it, or else they could not do it.

1763. Were you aware that they practically sat on boards?—I know that they do; I have had them on boards.

1764. Under a Queen's Warrant?—I suppose that it is under a Queen's Warrant, or a circular memorandum, or general order. An order comes out, and we put the medical man on the board.

1765. At all events your opinions go counter to the Queen's Warrant?—I cannot help that. This Warrant never came under my notice particularly; it is a hospital book.

1766. Chairman.] Who is the medical officer of your regiment?—The present one in charge is an assistant surgeon. We have just lost our surgeon, Dr. Johnston.

1767. When did you lose him?—About a week or ten days ago; he has gone over to Ireland.

1768. What relative rank did he hold in the service?—I think that he was a surgeon major.

1769. Therefore he ranked with a lieutenant colonel?—Yes.

1770. What was his position at mess?—I never saw him there; he never used to go to mess.

1771. Lord William Paulet.] Was he a married man?—Yes, and with a large family.

1772. Chairman.] Did he never dine there upon public occasions?—I never saw him dine there; in fact, I think that he used to make a point never to go to mess.

1773. Lord William Paulet.] You do not live at mess yourself, do you?—No; but I go sometimes.

1774. You are married; you are not a daily dining member?—No.

1775. Chairman.] Do you know whether any difficulty has arisen at army messes, with reference to the relative rank of the medical officer?—The question has never been mooted at our

mess at all. I believe that the assistant surgeon, who is a dining member, takes his place as president or vice-president of the mess.

1776. Assuming that the surgeon was present at a regimental dinner, and was, by relative rank, next to the lieutenant colonel, what position would he take at the dinner table?—He would go in, I suppose, as one of the seniors.

1777. Senior to the majors?—He would go in with the senior officer of the regiment; he certainly would not go in with the subalterns, if it was a public night, unless he chose to do so.

1778. In that case he would take his position according to his relative rank?—Yes.

1779. Lord William Paulet.] Have you any particular places at your mess according to rank on public nights?—The mess president, for convenience sake, usually goes to a few of the seniors and asks them to take so-and-so, in order to avoid any delay in placing the strangers who may be coming.

1780. Captain Galton.] Would he go to the surgeon?—Most decidedly.

1781. According to his relative rank?—I suppose so; it is a respect due to a senior officer.

1782. Mr. Busk.] That never arose in your regiment?—Never; such a thing never happened; it would have been insulting.

1783. Lord William Paulet.] Your surgeon, Dr. Johnston, had been a long time in the regiment, had he not?—A long time; nearly ten years.

1784. And was very much looked up to, was he not?—Yes, he was thought a great deal of.

1785. Dr. Markham.] Have you ever known any occasion when a difficulty has arisen between the commanding officer and the medical man with reference to his position at mess?—Never.

1786. Your opinion is that the medical officers would naturally take their position at the mess table according to their relative rank?—Yes, it is one of the advantages which they have got by relative rank. I think myself that they should be honorary members. I think that they should be in a general list, just like the clergy, and be honorary members of the mess.

1787. Captain Galton.] You think that they should not be a part of the regiment?—Exactly. I think that they should be on a staff and attached to regiments, and should be honorary members; not paying like honorary members, but paying just the same as the regular regimental members, because honorary members pay more than the regimental members. When I say paying the same as the regular members, I mean the same annual subscriptions, but not the entrance ones, or those on promotion.

[The Witness withdrew.]

Major FORBES MACBEAN; Examined.

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1788. Chairman.] What rank do you hold in the army?—I am a Major.

1789. How long have you held that rank?—In the army since 1861.

1790. What regiment are you in?—The 92nd Highlanders.

1791. How long have you been attached to that regiment?—I am now in my 21st year. I have been in no other regiment.

1792. Where are you now stationed?—At Aldershot.

1793. Are you acquainted with the original terms of the Royal Warrant of 1858, which at that time gave a certain precedence to medical officers in the army, with regard to courts of inquiry, and boards and committees?—I have read it, but I cannot say that I ever gave it any particular attention; it came out when I was on active service in India during the mutiny.

1794. In your regiment have you had mixed boards held lately?—Since we have been at Aldershot.

1795. Have

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1795. Have you ever heard any complaints of the medical officer not taking the position of president of these boards?—The medical officers of the 92nd have nothing to complain of, and they never complain. I have only been on one board; it was a board on vegetables. The vegetables at Aldershot are supplied by contract, and there is an inspection of the vegetables by three officers, the second in command, the medical officer, and a captain.

1796. Lord *William Paulet*.] That is a regimental board?—Yes.

1797. Captain *Galton*.] If the medical officer held senior relative rank to the second in command would he be upon the board?—Yes, he would be upon the board as a member.

1798. Lord *William Paulet*.] Is your surgeon a surgeon major?—He is a surgeon.

1799. Captain *Galton*.] Then he ranks below you?—At this moment it is rather an anomaly, for the surgeon is, in fact, the lieutenant colonel, and I am the major; he is senior in relative rank to me, and if that warrant holds good, the doctor commands the regiment, and not the major.

1800. You say that he is senior to you in relative rank?—Merely in medical rank, not in army rank.

1801. If there were a mixed board would he sit on that board at all?—He would sit on that board as a member.

1802. There has been a circular issued, I think, from the Horse Guards, stating that medical officers need not sit on those boards when they are senior to the president?—The last board that I was on was about a month ago; the doctor was not forthcoming. I was there, and the other officer was there, and the master cook was there, and everybody who was supposed to know about vegetables was there. The adjutant came to me, and told me privately that the doctor thought that he was senior to me, and that he would not sit as a member. However, the doctor thought better of it, and came a few minutes afterwards and signed.

1803. *Chairman*.] Did he sit at the board?—Yes.

1804. Dr. *Markham*.] Was it by command that he sat there?—Yes, it was in a published order the night before.

1805. Captain *Galton*.] Are you not aware that there is a Royal Warrant which prohibits the surgeon from sitting, if a junior officer to him is president?—I am not.

1806. Dr. *Markham*.] Are you not aware that the surgeon can refuse to sit on a mixed board, unless there be a combatant officer on that board senior to himself?—I was not aware of that till this morning. A doctor told me when coming up from Aldershot that it was so. That he could be examined as a witness, but could not be a member of the board.

1807. Captain *Galton*.] Do you see any disadvantage in the medical officer sitting as a member on mixed boards, say with reference to vegetables?—I consider that, if it is in any way a military question, the senior officer is the person who is responsible to the commanding officer, and not the doctor.

1808. *Chairman*.] Whom do you mean by the "senior officer"?—The officer who is detailed as president of boards and committees, and so on.

1809. Mr. *Busk*.] Is not the medical officer responsible for the health of the men?—Yes, to the commanding officer; but the commanding

officer is responsible for everything connected with his regiment. Everything passes through his hands. He is accountable to the Commander in Chief for everything which occurs.

1810. Captain *Galton*.] The board makes a recommendation to the commanding officer?—Upon the matter of vegetables the board simply inspect the vegetables and report whether they consider them good or bad. The commanding officer writes "approved" underneath, and signs his name, he being guided by the opinion of the board.

1811. But still it is not an absolute necessity that he should be guided by the opinion of the board?—No.

1812. If a medical officer sat as president of the board, still the power of the commanding officer would not be diminished?—No; but why should the medical officer sit as president of the board?

1813. Because of his relative rank?—But I think that the relative rank is a very great mistake.

1814. *Chairman*.] Is it not an established order by the Queen, that the medical officers should take this relative rank; is it not in the Queen's Warrant?—Yes.

1815. You are aware that the Queen's Warrant gives this rank?—I am; but I am at the same time aware that, if it were carried out to the letter, it would work very badly, because at the present moment in my regiment the surgeon of the regiment is senior to me as an officer.

1816. Dr. *Markham*.] Am I to understand you that the Queen's Warrant is now not carried out to the letter?—The surgeon of course does not assume the rank which that Warrant would give him, and take command of me, and of the regiment.

1817. Dr. *Bryson*.] Medical officers have no power to take command, have they?—I should hope not, and should think not, because I think that they cannot do so.

1818. They are disqualified?—Yes.

1819. Sir *James Gibson*.] The Queen's Warrant says that the medical officers are not to command under any circumstances, but that the senior combatant officer is to command?—Yes.

1820. Dr. *Markham*.] Am I to understand that a week ago you were not aware of the existence of that Queen's Warrant, and the purport of it as touching the medical officer's relative rank?—I have heard medical officers speak of it. In the last few years there has been a good deal of discussion on the subject of relative rank.

1821. In the case to which you have alluded, did the medical officer refuse to sit on the board?—No; because he attended afterwards with me, and inspected the vegetables.

1822. Was any objection made to his refusal?—No; the adjutant came to me and said that Dr. Ross did not like sitting on the board with me as president.

1823. Had he any hint of the kind that he was to sit on the board?—Of course, if he saw the order, and if the other medical officer was not there, he knew that he must go.

1824. Then he was forced by military discipline to sit on this board?—He went there as medical officer of the regiment.

1825. He objected to sit, but felt compelled to sit?—No; he went after the board assembled.

1826. Are you not aware that he could have refused to sit upon that board?—Yes, I am now aware of it.

Major
F. Macbean. 1827. Dr. *Bryson*.] If he was detailed for this service could he refuse?—No.

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1828. Dr. *Markham*.] When matters connected with the health of the soldier are concerned, do not you think it disadvantageous that the medical officer should not sit on the board?—I think that he might be called as a witness, and that his opinion on the question might be ascertained, but that he should not sit as a member.

1829. Then you think that the present system, according to which the medical officer sits on mixed boards, is prejudicial?—No, I do not think that it is. It is prejudicial if it gives rise to all the questions and discussions as to rank and so on. I think that that is bad.

1830. But at present, I think, that it is the custom that one medical man, who is generally the junior, does sit on these boards?—Yes.

1831. Do you think that that is prejudicial to the service?—No; his opinion perhaps is as good, or better than that of what you call the combatant officer.

1832. If the medical officer sat according to rank as president, what difficulty do you think would arise from it if his rank entitled him to that position?—If any question of discipline cropped out, I think that then perhaps he would find himself in a false position.

1833. Can you remember any instance in which such a question has arisen?—Never.

1834. Do you not think that, in the one case out of 100 where such a contingency might occur, it might readily be got over by dismissing the court and referring to the commanding officer?—Yes; I think that it could.

1835. With that exception, do you know of any other objection to medical men sitting as presidents, according to their rank, on mixed boards; all those boards on which they are summoned?—No, I cannot see any reason at all when no question of discipline occurs.

1836. Lord *William Paulet*.] Do you think that irregularities or breaches of discipline are more likely to occur on one of these boards, when the medical officer is president of it, than when a combatant officer is president of it?—I do.

1837. Supposing that the surgeon was president of one of these mixed boards instead of a field officer, do you think that irregularities or breaches of discipline might occur with that board?—If it came to a question of discipline, I should say yes, certainly.

1838. An officer may misconduct himself, or may not come to his proper time, or may commit a breach of discipline, which would require the interference of the president?—Yes, in the way of one officer pulling up another.

1839. Dr. *Markham*.] In what way are breaches of discipline more likely to occur when medical officers are presidents than when combatant officers are presidents?—Lord *William Paulet* has suggested a way in which they might occur. I think that it would very much depend upon the individual who was president of the board.

1840. Then you think that combatant officers would be neglectful of their duties because a medical officer was president?—I do not think anything of the sort.

1841. But is it not a neglect of duty not to attend punctually, for example?—Yes, that would be a slight neglect of duty; it is one which frequently occurs.

1842. Do you think that combatant officers are more likely to be unpunctual in attendance, because a medical officer is president?—I think not.

1843. Do you think that they would be more likely to commit irregularities of the small kind which his Lordship has mentioned, if a medical man was president?—It would depend very much upon the question under discussion, or the matter upon which the board was employed.

1844. Do you not think that it is advisable that a medical man should be present on boards where matters affecting the health of the soldier are concerned?—I do, most decidedly.

1845. And do you see any objection to his sitting as president on such boards?—I would not have him as president or member; I would call him as a witness.

1846. But it appears according to the Queen's Regulations that he must attend at the board, and such being the case, do you think that there is any objection to a medical officer, when he does attend as a member, sitting according to his rank?—Yes, I think that there is.

1847. You would under no circumstances allow him to sit as president?—Under certain circumstances I think that it might not be advisable. For instance, take a case where you have to select a site for any defensive work; a combatant officer's opinion there, I take it, would be of more value than that of the medical officer; in a case of that sort I should prefer the opinion of the combatant officer.

1848. Have you ever heard of an instance in which, against the opinion of the medical officer, a camp was pitched (I will not go back to Varna) on a ground where a previous camp had just been removed, and where the soldiers had died of cholera by hundreds?—I will not refer to that.

1849. In the case to which you have referred, are not there always a number of combatant officers present to counteract a wrong opinion of the doctor?—I cannot answer upon that point; I was never employed upon a question of the kind.

1850. Take the case of a mixed board, upon which there is one medical officer, and where four combatant officers are present?—There are generally two combatant officers.

1851. I will say two combatant officers; is it likely that any injury could result in the way which you mention, if the medical man sat as president rather than being called as a witness?—Supposing that the site chosen for a hospital was chosen by the doctor as president of the board, and that it was afterwards found to be untenable from exposure to fire, it would then be objected to, not on sanitary grounds perhaps, but as being a bad military position. I think that the military officers are competent to decide that question, and not the doctor.

1852. Is it not just as much a matter of importance that the point should be discussed, whether the site is good in a sanitary state, as whether it is good in a military sense?—That would depend upon circumstances.

1853. Must it not always be the case that it is desirable to know that the site proposed for your hospital is good in a sanitary sense?—Yes.

1854. Then if the question were placed for discussion, and there were three combatant officers on the board, and only one medical man, in what way could injury result from the medical man sitting as president?—I do not think that his

his opinion as president would be more valuable than as a member.

1855. But in what way could injury result from his sitting as president in that case?—You are pressing me to give an answer, and I think that I have given an answer already; you are trying to drive me up into a corner. I have already said that upon any question where discipline is concerned, I think that the doctor would be in his wrong place as president.

1856. I am not referring to a question of discipline, but to the question of a site for a hospital, where I take it that two points have to be considered, one the sanitary and the other the strategic?—Yes.

1857. Both those points having to be considered, there being three combatant officers on the board, and one non-combatant officer, in what way could the fact of the non-combatant officer, taking his position according to rank, and sitting as president of the board, injure the solution of that question?—I do not see any advantage to be derived from it.

1857a. Dr. *Bryson*.] Nor any disadvantage?—Nor any disadvantage.

1858. It is the opinion of the board which is given?—Yes, it is not the opinion of a member or of the president.

1859. In what way would it be injurious to the service if the non-combatant officer sat as president, considering that the board gives its opinion, and not the individuals at all?—The medical officer has no military rank, and he is sitting as president of a military board, which I think is wrong.

1860. It is a certain amount of information which is required?—He can give it as a member of the board, and it can be entered in the proceedings as an opinion.

1861. Can the service possibly be injured by such a man sitting as president of the board?—I think that it might so happen. I think that perhaps he might be better employed elsewhere.

1862. Dr. *Markham*.] But he is already discharging his duty by being present on that board?—Yes.

1863. Then how could he be better employed elsewhere if he obeys orders?—If you ask me for information I shall be very glad to give it, but if you try to force me to give you an answer such as you want, I cannot do it. I have told you exactly what I think on the matter.

1864. Captain *Galton*.] You think that it is not desirable that medical men should sit as presidents of boards?—That is what I really think; I do not see any one object to be gained by it. The opinion of the president is not a bit more valuable than the opinion of the members.

1865. *Chairman*.] Who is the senior medical officer of the regiment which you are in?—Dr. Ross.

1866. What rank does he hold?—He is a surgeon.

1867. What relative rank does he hold in the regiment?—Major.

1868. Is he senior to you?—He is senior to me.

1869. Are you the senior major in the regiment?—I am.

1870. Lord *William Paulet*.] How long have you been in the service?—Twenty-one years.

1871. Do you know how long the surgeon has been in the service?—Twelve years.

1872. And he is senior to you in the regiment?—Yes.

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1873. *Chairman*.] What position, with regard to his relative rank, does the surgeon take at mess on public occasions when you have a public dinner, such as an inspection dinner?—The last instance which I had was when Sir James Scarlett dined at mess, the colonel took him into dinner, and I, as senior major, took in the next officer in seniority.

1874. Captain *Galton*.] The surgeon does not get the benefit of his relative rank at mess?—I do not know what benefit is derived from it; we get the same dinner.

1875. Lord *William Paulet*.] Have you fixed places according to your rank?—No, we never think of such a thing.

1876. Except the colonel, has anybody a fixed place?—At the mess table the colonel sits on one side, and I sit opposite to him.

1877. Although the surgeon has senior relative rank?—Yes.

1878. Dr. *Bryson*.] He has never tried to take that position from you?—Never; he has never said anything about such a thing; he may have thought of it, but he would only be laughed at by his brother officers if he did so, because it is a question which amongst officers and gentlemen who are on good terms is never mooted.

1879. Lord *William Paulet*.] This, I suppose, only takes place twice a year?—Yes, at the inspection dinner.

1880. Have you fixed places on public occasions?—No.

1881. You do not sit at table in the next position to that of the colonel?—No; you sit where you like.

1882. Dr. *Markham*.] But at these inspection dinners there is a seat of honour?—Yes; and you are not so comfortable as you are at other times.

1883. Do you know why it is that the surgeon, if he is senior to the senior major, does not claim that position?—I should say because he has too much good sense.

1884. According to the Warrant, has he or not the right to that position?—According to the Warrant he has.

1885. If he has the right to it, has he not the full right to claim that position?—He may have the right to claim it, but at the same time, as I say, he has more judgment than to do so.

1886. What prevents his claiming it?—I should think the fear of public opinion.

1887. You mean the opinion of his brother officers?—Yes.

1888. Then his brother officers are decidedly opposed to what is given to him by the terms of the Queen's Warrant?—Not the least. If he wants it he may have his position; if he preferred sitting opposite to the colonel, I should be very glad to give him my seat; he would have very much more trouble than I should have if I sat next to him; for instance, he would have to help soup, and I should get off.

1889. But you said that he would not for a moment think of taking such a position; I conclude that you think that he has no right to it?—He has the right if the Warrant gives it to him.

1890. Then why is he deprived of it?—He is not deprived of it if he chooses to assert it.

1891. Have you never heard of regiments in which the right is denied him?—Never. If Dr. Ross comes to me, and says that he wishes to have the seat of honour at the mess, he shall have it.

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1892. Would

Major
F. Macbean.
—
30 Nov.
1865.

Major
F. Macbean.
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30 Nov.
1865.

1892. Would any other officer besides yourself think of occupying the seat over you, supposing you to be the senior major; would any major or any captain junior to you, venture to take that seat?—No.

1893. They why do you think that you have a right to take the seat of a man holding relative rank over you?—From my position as commanding the regiment.

1894. Then in reality the relative rank given to the surgeon in that respect is of no service to him?—No, not in a domestic point of view.

1895. But it is not domestic; as I understand it is a matter of military command?—The mess is a domestic matter at the mess table.

1896. And yet you say that no other major or captain junior to you would think of occupying that chair instead of you?—No, he would not.

1897. Lord William Paulet.] That is to say, upon that particular occasion?—Yes.

1898. Dr. Markham.] I am speaking of that particular occasion. Then if the surgeon has that right by relative rank, it would appear that he is deprived of it by the opinion of his brother officers?—He is deprived of it more by habit and custom, I think, than anything else. If a general officer, for instance, came to dine at the mess of the 92nd Regiment to-morrow night, and he was received by the doctor as the officer representing the commanding officer of that regiment, he would naturally ask where the commanding officer was. He would be glad to meet the doctor, of course, but if he wanted any information, which general officers very often do when they sit next to you at dinner for the first time, and ask a great many questions as to the discipline and the state of your regiment, the doctor, I think, would be at a loss to answer him.

1899. But you said that it was a social board?—If you come to the letter of the law I suppose that it is a parade, yet in a well-ordered regiment it is as much like a private gentleman's table as can be.

1900. Supposing that the Warrant were carried out on this one point, and that the senior medical officer took the seat of honour if it fell to him according to his relative rank, can you fancy that any difficulties would arise in consequence of it?—I do not think that such a thing could occur.

1901. But it is a fact that in some regiments they do sit according to their rank?—Do you mean that upon such an occasion as an inspection dinner, the medical officer receives the general and does the honours of the regiment and the honours of the host?

1902. No, but that he acts according to his rank?—He must either do one thing or the other.

1903. Supposing that at all messes the senior combatant officer, whoever he is, is the commander, is there any objection to the senior medical officer, if he be the next in rank, occupying the seat of honour, the senior combatant

officer always presiding, whoever he may be, or whatever may be his rank?—Do you mean on this half-yearly occasion?

1904. Yes?—I think that there is.

1905. Then according to that, you would not allow the senior medical officer to take the seat which you now occupy?—No, I would not certainly.

1906. But I thought you said that you would give it up at once, if it were claimed?—I should give it up in this way. When the general appeared, I should say, "I am the officer commanding this regiment, sir, but here is Doctor So-and-so, who holds senior relative rank to myself, and he will take you into dinner."

1907. *Chairman.*] But are you commanding the regiment?—I am.

1908. Where is the colonel?—He is on leave.

1909. Dr. Markham.] I have excepted the case of the commanding officer, because I suppose, to begin with, that the senior combatant officer, whoever he may be, is always in command; I mean that the commanding officer, whoever he may be, of course, is the leading man. That being the case, do you see any objection to the senior medical officer, if such be his relative rank, taking the position opposite, according to his relative rank; the second place?—No, I do not see any harm in it; I would not give up the first place to anybody, if I was the colonel of the regiment. I do not see what harm could result from the surgeon having the second place, unless he was a disagreeable sort of fellow, and then of course there might be harm from it.

1910. But it appears that in your regiment he is prevented from doing so at present?—He is not prevented from doing it, if he chooses to assert it. I have said before that he has too much good sense to do that, and I say so again.

1911. Dr. Bryson.] Nobody ever tried to keep him out of that place?—Never; we never should dream of such a thing.

1912. Mr. Busk.] The question is never asked?—Never. On ordinary nights there is a president and a vice-president, and the doctor takes his turn.

1913-14. *Chairman.*] On the occasion to which you allude, of the dinner which you lately gave at Aldershot, the colonel being present would take out the general, and according to the relative rank the surgeon of the regiment would then take out the next senior officer?—He would, but he did not do it. I did it. I think that Dr. Ross came third; that he came behind me. I know that in some regiments they are particular on those points; but I cannot say that we in the 92nd are. In some regiments the name of every officer is put on the plate where he is to sit; and the name of the guest next to him. I should be very sorry if that were done in my regiment.

[The Witness withdrew.]

Lieutenant Colonel ROBERT J. EAGAR; Examined.

Lieut. Col.
R. J. Eagar.
—

1915. *Chairman.*] What rank do you hold in Her Majesty's service?—Lieutenant Colonel.

1916. Of what regiment?—The 31st.

1917. How long have you held the rank of lieutenant colonel?—Nearly five years.

1918. In what regiment were you major be-

fore that?—I have never been in any other regiment but the 31st.

1919. Can you give us your opinion upon the question which has been raised, with regard to medical officers sitting on mixed boards, connected with sanitary questions?—My opinion is, that

that it would be better to have them distinct, and to let the medical officers sit upon boards on solely sanitary questions, without being influenced by what are called the executive officers.

1920. But a regulation now exists that mixed boards are ordered, and that, whenever a medical officer is senior in relative rank to the combatant officer who is president, that medical officer is not to sit on the board, but is to attend as a witness. Do you think that there would be any objection to the medical officer sitting as president on mixed boards of that description?—I think that solely on sanitary questions the members of the board should all be medical officers.

1921. Take the case of a regimental board to report upon vegetables?—That is done by order. But my opinion is that it would be very much better that a medical officer should decide without any board; that he should merely say that those vegetables were wholesome or not wholesome. And that, if he says that they are wholesome, the commanding officer should decide upon their being issued, and that if he says that they are unwholesome, they should be rejected. I do not think that boards are requisite in those cases.

1922. Captain *Galton*.] For instance, take the case of a board for the selection of a site of a new hospital, where a mixed board is assembled?—As regards the site of any building, I think that a medical officer should never be on such a board, but should only act as the adviser of the board on all sanitary matters.

1923. You think that he should always attend as a witness?—As our adviser. The medical officer most decidedly might choose a place on sanitary grounds which would not be good on military grounds.

1924. Then you would not have the medical officer sitting on the board at all, but you would make him the adviser of the board?—Yes, invariably, on all sanitary questions connected with military matters.

1925. And you would so act on all sanitary questions, such as questions relating to the sufficient ventilation of barracks?—Yes.

1926. You would have the board a combatant board?—Yes; and the medical officers should give their opinion, and I know that the combatant officers would be guided by their opinion.

1927. Lord *William Paulet*.] With regard to the term "adviser," do you mean in the shape of a witness?—To give his opinion whether there is any objection in a sanitary point of view, or whether anything is bad for the health of the troops, in the issue of provisions; to say, "This is healthy," or, "This will be better for the health of the troops."

1928. Would you not have that given in evidence?—Yes; if you had a board then he would appear.

1929. You have talked about the surgeon being the medical adviser?—On all sanitary matters, whether it is the officer commanding the regiment or the officer of a division, I think that it would be better to refer the case, if it is upon solely sanitary grounds, to the medical officer without a board.

1930. *Chairman*.] You would do away altogether with mixed boards?—Entirely.

1931. Dr. *Markham*.] But mixed boards, I suppose, must sometimes make inquiries?—I do not see what they have to inquire about.

1932. For instance, take the case which you have mentioned of the site of a hospital; it might

be necessary to make inquiries in that case?—It might be necessary to make inquiries, and to ascertain whether you could purchase the ground, and upon what terms; that is no medical matter.

1933. Might it not also be necessary to make inquiries as to the position of the hospital on sanitary grounds?—Yes, at once; before doing anything else.

1934. If such an inquiry is necessary, is it possible for anyone so well to direct that inquiry as the medical officer?—That is the very thing which I am saying; that on that subject there is no occasion for a board; that the authority should apply to the best medical advice, and say, "Before I decide upon anything, I want your medical opinion whether there is any medical objection to taking this ground," and the moment that the medical man said "No," no board would be necessary.

1935. Inasmuch as medical men do now sit on mixed boards, do you find from experience that they are inconvenient?—I have never known a board with a medical officer upon it, except to give an opinion.

1936. Is it not an every-day occurrence that medical men sit on boards?—I cannot recollect any case of it lately. I recollect provision boards on board ships when troops have been on board, but if the medical man has said that the provisions are unwholesome, the board has acted upon that opinion.

1937. Then you do not know of any inconvenience which has resulted from medical men sitting on boards?—No, because I do not know of their having sat on any boards.

1938. Then your opinion that they should not sit on boards does not arise from your knowledge of there being any inconvenience from their sitting on boards?—No. I fancy that there might be inconvenience, because if they sat as members of boards, they might give opinions upon subjects perhaps relating to military matters and otherwise, in which they were not well up, and, of course, sitting as president, the president is looked up to guide the board in case of division, and the medical officer in that case would know nothing about the matter.

1939. In sanitary matters you think that medical officers should sit?—I think that sanitary matters are entirely medical.

1940. *Chairman*.] What is the name of the senior medical officer of your regiment?—Rennie.

1941. What rank does he hold?—Surgeon.

1942. Ranking with a major?—I suppose so, but I really do not know the comparative ranks; we never ask the question amongst ourselves.

1943. Are you aware of the Royal Warrant?—I am aware that there is a Royal Warrant fixing certain comparative ranks.

1944. Are you aware of the terms of that Warrant?—No.

1945. You are not aware of the precedence of rank which is given to medical officers by that Warrant?—I know the comparative rank which is given to them in all regimental matters, for choice of quarters.

1946. What position does the surgeon occupy at mess?—The same as every other officer in every respect.

1947. Does he take it according to relative rank. Supposing that you had a regimental dinner, and that the general dined with you, you would naturally, as commander of the regiment, take

Lieut. Col.
R. J. Eagar.

30 Nov.
1865.

Lieut. Col. take the general to dinner?—I should say to the
R. J. Eagar. general, "Will you allow me to show you the
 way, sir."

30 Nov. 1865. 1948. Who would take out the next officer?—
 Anybody.

1949. An ensign?—It might be an ensign, or
 a captain, or the assistant surgeon, or the sur-
 geon.

1950. Then the surgeon if he holds rank with
 a major would not derive any benefit from that
 position?—It would be exactly the same as with
 the major. The major might do it or the surgeon
 might do it. There is nobody told off.

1951. Who occupies the seat opposite to you
 on those occasions?—I have never remarked.

1952. No definite arrangement is made at your
 mess table?—No, there is no formula or rule of
 precedence whatever. The best talker, I believe,
 generally takes in the one that he can talk with.

1953. Lord *William Paulet*.] You have a
 regular president and vice-president?—Yes.

1954. They take it by turns in the regiment?
 —Yes.

1955. Mr. *Busk*.] The surgeon and all?—The
 surgeon sits as president, and not as vice-presi-
 dent.

1956. Dr. *Markham*.] You never heard the
 question at all mooted with regard to the surgeon
 taking his position in the seat of honour?—Never;
 they always appear to be very jolly fellows, and
 one is the same as the other.

1957. Mr. *Busk*.] There is no distinction at
 all?—Not the slightest.

1958. Lord *William Paulet*.] About how long
 has your surgeon been in the regiment?—About
 two years.

1959. Is he a popular officer in the regiment?
 —Yes, they are all popular; I never hear a com-
 plaint.

1960. There is no difference between him and
 any other officer?—Not the slightest difference
 between the surgeon and the assistant surgeon
 and an ensign, or the major, or myself.

1961. *Chairman*.] Are you aware that in
 some regiments the position of the medical officer
 is assigned according to his relative rank?—I
 heard this very day that it was so, but I never
 heard it before.

1962. Do you consider it advisable that the
 relative rank should be maintained, in order to
 prevent misunderstanding?—Do you mean at the
 mess table?

1963. Yes?—It would destroy all harmony to
 do so.

1964. Lord *William Paulet*.] On common
 occasions have you any particular seat at mess?
 —Not the slightest; I sit all round the table.

1965. Then you are just as likely to have an
 ensign next you as anybody else?—I think that
 it is more likely.

1966. Dr. *Markham*.] You think that it is a
 misfortune that the question of relative rank
 should ever be mooted at the mess table?—Yes,
 certainly.

1967. Do you see any necessity for its ever
 being mooted?—Not the slightest.

1968. But if it should ever be mooted, you
 think that the surgeon should have his place
 according to his relative rank?—Decidedly, ac-
 cording to what Her Majesty has laid down; but
 I think it a pity that any question of that sort
 should have arisen, as it is one likely to produce
 bad feeling. I have been 36 years in the ser-
 vice, and I have seen a good many doctors, and
 I never saw any who had the slightest disagree-
 ment.

[The Witness withdrew.]

[Adjourned to To-morrow, at Two o'clock.]

Friday, 1st December 1865.

PRESENT :

Lord William Paulet.
 Captain Galton.
 Sir James Gibson.

Dr. Bryson.
 Dr. Markham.
 Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. GORDON K. HARDIE; Examined.

Dr. *G. K.* 1969. *Chairman*.] WHAT rank do you hold in
Hardie. the army?—Surgeon of the 73rd Regiment.

1 Dec. 1865. 1970. Lord *William Paulet*.] Are you a sur-
 geon major?—No.

1971. *Chairman*.] How long have you held
 the rank of surgeon?—For the last eight years.

1972. How long have you been in the service?
 —Nearly 19 years.

1973. Where were you last employed?—In
 India, before I came to this country.

1974. Where is your regiment at present?—
 At Limerick.

1975. Dr. *Markham*.] I think that you have
 in India frequently sat upon mixed boards as
 president?—I have, both as president and mem-
 ber, just according to my seniority.

1976. Have you heard of any other surgeons
 in India who have sat as presidents of boards?—
 The Deputy Inspector General of Hospitals, Dr.
 Arthur Anderson, who was then in Calcutta,
 presided much more frequently than I did.

1977. Did you ever know any difficulty or
 inconvenience to the service resulting from your
 so sitting?—None whatever.

1978. *Chairman*.]

1978. *Chairman.*] Were there combatant officers on the board?—There were combatant officers, and very often officers of the Bengal Marine.

1979. *Dr. Markham.*] Can you tell us anything about the feelings of medical officers with regard to their position at mess?—I can only speak of my own position, which is perfectly satisfactory. I have had everything conceded to me which the Warrant would give me, and therefore I have not the slightest complaint to make.

1980. Is there a second place in your regiment?—At mess, on occasions of ceremony, the place opposite the colonel I consider the second place; the colonel can only take in two guests, and then there is the next senior officer to take in the next two guests, and it is done just as it would be done in any well-regulated family.

1981. Has that place always been conceded to you by the colonel?—Invariably; there has never been any discussion.

1982. *Captain Galton.*] You rank as a major, do you not?—Yes; and being senior of the whole, I rank next to the colonel.

1983. *Dr. Bryson.*] Is that the case now, in your regiment in Limerick?—It is.

1984. *Dr. Markham.*] Do you consider that that place is conceded to you by your colonel, or that you take it according to the Warrant?—I consider it a fair deduction from the Warrant; but I may mention that there is perfect harmony between me and my brother officers, and there is no object on their part to put a slight upon me. I have never looked upon it in any other light than that they consider it the fair position to which I am entitled.

1985. Can the colonel take you out of that position?—I cannot answer that; but in so doing he would disregard the Warrant, which is of higher authority.

1986. Do you know that in other regiments the surgeon is not allowed to take that position?—I see that in other regiments the surgeon is sometimes near the bottom of the table, from which I infer that the colonel does interfere with those matters.

1987. *Mr. Busk.*] Are you aware of any surgeons who have complained of the treatment which they have received?—I have often heard complaints.

1988. *Chairman.*] On what subjects?—On all subjects; they have complained on social points, that they have not enjoyed the full benefits to which they thought themselves entitled by the Warrant. It is a matter of common notoriety; it is not a matter of special knowledge.

1989. When you sat on mixed boards, what was the rank of the other officers?—They were often junior to me; it was generally a board composed of one or two members of the quartermaster-general's staff, a member of the Bengal Marine, and a medical officer. The object of the board was most frequently the preliminary and final survey of ships for troops, for invalids, and for the China expedition.

1990. It was upon a shipping question?—Chiefly; I have been upon other boards, but I do not remember having been president except of these boards, which were the chief boards that we had at Calcutta, where we had all the troops to be sent to China, and to be sent home,

and the invalids to be sent from Bengal home, with whom I was more particularly concerned.

1991. Have you ever sat upon any boards which were more connected with military duties?—No; because I was on the staff at Calcutta at that time, in charge of a general hospital.

1992. Was any difficulty raised in India as to your position?—Never; it was always conceded after the time when the Warrant came out.

1993. Was that the case in other regiments?—I cannot say, but Calcutta was the head quarters of the army, and I suppose that the custom prevailing there would prevail elsewhere; the custom there was that the senior officer, whoever he might be, was president. After Colonel Cox came down as embarking officer I was junior.

1994. But the custom was that the senior officer was president of the Board?—Yes.

1995. *Dr. Markham.*] Have you any opinion with regard to the position of the names of the medical officers in the "Army List"?—Yes, I have rather a strong one. I think that socially it is a very great evil. It is a very small matter in itself, but I think that the outside world take their opinion of our position from the "Army List"; they see us at the bottom; our relative rank is never mentioned, which is not the case with the paymaster; and I have no doubt that, seeing us after the ensigns and the whole of the staff, they think us exceedingly low people.

1996. *Chairman.*] Would it be a satisfaction to the medical officers to have their relative rank inserted after their names?—Yes; I think that, less for the information of the army than of the people outside the army, it would be a decided advantage to us.

1997. *Captain Galton.*] Would you have put after the name of the surgeon "major" or "lieutenant-colonel"?—I have not the slightest objection to that being done, if you like it, but a much better plan would be to put us strictly in the order of our rank; in that case the "Army List" would show the relative rank of each officer in the regiment.

1998. The paymaster is not put in the list of combatant officers?—No, but I think that you find that against his name there is "major." I rather think that he is sometimes a civilian, and yet you will see "major" against his name. I think you will find that there are sometimes War Office clerks who have never had a commission in the army, who have a position in that way. I am only stating what I have an impression of; they have a relative rank simply as being paymasters, and not as being majors in the army, and that I think is stated.

1999. *Lord William Paulet.*] The same thing is done with the barrack masters?—Yes, so that they get a certain advantage, and the world is made cognisant of their position; but the doctor has no relative rank named, and coming after everybody, after paymasters and quartermasters who have been raised from the ranks, it certainly gives an impression to the world that our position is very low.

2000. *Dr. Bryson.*] Who is below you?—No one.

2001. Not even in cavalry regiments?—There may be the veterinary surgeon.

2002. *Chairman.*] I see one paymaster with "M" after his name, which I suppose means major?—Yes.

M

2003. *Dr.*

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2003. Dr. *Markham*.] Have the medical officers who stand at the bottom of the list a more military position or character than the paymaster and the quartermaster?—I take it that the whole regimental staff have just the same relation; that they are all integral parts of one machine, for they are all really and truly working together for one object; we are just on the same level, I think, as regards that.

2004. I think that Lord Herbert, in one of his reports, speaks of you as being in a semi-military character?—We are wholly military.

2005. And yet you are in a civil department?—I have never yet understood that; we awoke one morning and found ourselves there.

2006. Dr. *Bryson*.] Do you wish for military command?—Not the least; the object, I think, was to debar us from exercising authority on parade, or in barracks, or on the line of march, or in action. In the very Warrant which is now the matter of discussion, the presidency of courts and of all committees, except courts-martial, is allotted to us, with the distinct reservation of military command.

2007. Is there a feeling amongst medical officers of the army that they would like to have military command?—I think that "military command" requires a definition.

2008. Do you think that the medical men in the British army wish for military command?—Certainly not; because I understand by military command all those cases where you are commanding men on the line of march, or in action: in this Warrant, where these privileges were given to us, the reservation is distinctly made of presidency of courts-martial; and from that it will be seen that the military authorities and the War Office authorities of that day did not conceive that presidency of boards was a military command; that is my argument.

2009. Dr. *Markham*.] You consider that an army medical man ought not to be placed in a civil department because he has particular regimental attributes?—He has precisely the same as those of every other officer in the regiment; he pays his subscriptions to the regiment, and he is present at the mess; he is subordinate to the commanding officer, he is a member of the regimental staff, and placed as such in the drill book, and he wears the regimental uniform; he enjoys every attribute of the other regimental staff, and there is no distinction that I am aware of.

2010. Does he go with his regiment into action?—Certainly.

2011. Does he fight in the trenches?—My fighting was on a limited scale.

2012. Are you not aware that medical officers are in the trenches?—Yes.

2013. Lord *William Paulet*.] The medical officer keeps in the rear?—We have our special liabilities, which I believe are more fatal than those of the trenches.

2014. But you never would put a medical officer in the front unless some peculiar occurrence called him to the front?—No; but some have been to the front.

2015. Dr. *Markham*.] Did you ever hear it stated, or see it in print, that more medical officers, according to their number, have received the Victoria Cross than combatant officers?—I know that great numbers have it.

2016. Have you seen that statement in print?—I think that I have, but I do not know it of

my own knowledge; I know that several of my friends have the Victoria Cross.

2017. Do you know that the statement has been frequently made?—I have heard it, and I have no doubt that it is a matter of easy inquiry.

2018. You think then that the words "civil department" are hardly applicable to the case of medical officers?—They are perfectly inapplicable until they are defined, and then we shall be able to see what the definition includes and excludes.

2019. Do you know why you were put in a civil department?—No, nor any other officer that I have spoken to.

2020. *Chairman*.] When did that transfer to a civil department take place?—On the issue of the new edition of the Queen's Regulations; we all found ourselves there without the slightest note of preparation; that is simply my impression.

2021. Dr. *Bryson*.] Do you know the date of it?—No.

2022. Dr. *Markham*.] Was not the result of your being put in a civil department, that you were deprived of funeral honours?—Yes, for a time we were. That was the only positive effect of that change; the other was a nominal one. The only meaning that we perceived, and the only change in our status which we discovered, was that we were no longer entitled to funeral honours.

2023. Was that ever conceded to you again?—Yes.

2024. Captain *Galton*.] Do you conceive it detrimental to your position to be placed in a civil department?—I do not see the object of it; I do not see why we should be separated from the rest of the regimental staff, when the veterinary surgeon is on it.

2025. Dr. *Bryson*.] Was the being deprived of military honours offensive to you?—I think that it was taken as offensive; we saw no reason for it.

2026. Dr. *Markham*.] Has the right to funeral honours ever been restored by the Queen's Regulations?—I think that it was by order or by warrant.

2027. Have you ever heard of a case in which funeral honours were refused to a medical officer?—I recollect reading it in the papers, but of my own knowledge I do not know it; I rather think that there were some cases on board ship which I heard alluded to, but I know nothing on the matter of my own knowledge.

2028. Lord *William Paulet*.] On board ship you have not funeral honours?—There was some service at any rate.

2029. Captain *Galton*.] Do you consider that surgeons are sufficiently well paid?—I do not know; I am a bachelor, and I do not live on my pay.

2030. Dr. *Bryson*.] But could you live on it?—Yes, undoubtedly; but still I have known men leave the service, saying that they could not marry on it.

2031. Captain *Galton*.] They have gone into private practice?—Yes.

2032. Lord *William Paulet*.] Did you ever belong to any other regiment than the 73rd?—Yes, the 53rd.

2033. Mr. *Bush*.] Were you equally comfortable in the 53rd as in the 73rd?—Yes, I have always been comfortable.

2034. Captain

2034. Captain *Galton*.] What was your position then?—Assistant surgeon.

2035. You had no difficulties as to rank or precedence?—I was too young to have any, but I have had none throughout. We always thought that there were a great many things which we should like to see mended, ever since I have been in the service.

2036. Lord *William Paulet*.] Have you ever heard that subject discussed in the regiment?—I have always avoided discussion upon that point; they have tried it, but I always retired, as I never like those discussions.

2037. You have always found yourself in a comfortable position in your regiment?—Always.

2038. Dr. *Markham*.] Have you ever heard your position discussed in your regiment?—I think that I have heard one or two attempts to do so, but I have always declined to discuss the matter; it has always been mentioned in a playful way, and never offensively. I have never had the slightest offence in any way, and have never had anything but courtesy.

2039. *Chairman*.] Do you think that the late warrant has caused the difference of feeling?—Yes; I look upon it as the whole origin of the ill feeling; the giving of the privileges created the ill feeling.

2040. Dr. *Bryson*.] Did the original warrant or the alteration of the warrant create the ill feeling?—I think that the original warrant caused a certain amount of irritation, and we were the victims of it.

2041. Captain *Galton*.] The original Warrant of 1858 you think creates a jealousy among the combatant officers?—Yes; but that has diminished considerably lately. I think that the diminution of it has been manifested in many ways, and from what I gather from casual sources I think that in many cases these little points are causing less irritation than they did, and I have no doubt that time and forbearance will set things right.

2042. Dr. *Bryson*.] You think that the warrant should be carried out intact?—Yes; no person likes to see his privileges cut off, and my argument is that none of these privileges involve military command, or the reservation of it would not have been inserted. We lost all heart; we felt that faith was not kept by the framers of the privileges in the warrant: I have no doubt that the withdrawal of the privileges was the most injurious thing to the service which was ever done.

2043. Lord *William Paulet*.] Which would you prefer, being a staff surgeon or a regimental surgeon?—I was extremely sorry to be put into a regiment when I was put into the 73rd.

2044. I suppose that you could go into the staff now?—Viewing all things, I prefer a regiment. You have the colonel to support you, and

outside the regiment I do not know who would support you.

2045. Dr. *Markham*.] Is it not of great value in a regiment that the surgeon should know his regiment?—Yes, it is essential; a man cannot know his regiment till after three years; I pity the soldier who has not a regimental surgeon.

2046. Do you think that it would be detrimental to the soldier to lose his surgeon?—Yes.

2047. Mr. *Bush*.] Suppose that a staff surgeon is attached to the regiment for three or four years?—It takes him three or four years to know his work, and when he is at the highest point of usefulness he is shipped off.

2048. Captain *Galton*.] How long were you with the 53rd Regiment?—Three or four years.

2049. How long have you been with your present regiment?—Rather over four years.

2050. Then you have not been long with any regiment?—No; I have been for the greater part of my service with the staff, but I have been generally attached to a regiment; I was out in the Mauritius for some years.

2051. Lord *William Paulet*.] But not in a regiment?—No.

2052. Captain *Galton*.] Would not many of these grievances be removed if the service was made a staff service, and the officers were attached for 10 years, or for a number of years, to a regiment?—Yes; if you made it a *sine qua non* that there was to be a fixed tenure of office; but if you make the tenure of office dependent upon a man pleasing his colonel, or pleasing his director general, you take away from him all security for doing his duty.

2053. Dr. *Bryson*.] Have you ever known civil practitioners employed to attend upon troops?—I have.

2054. Has that given satisfaction?—I do not know; I have never been in a position to judge of the way in which they attend to their duties.

2055. Captain *Galton*.] But civil practitioners are only appointed to attend upon troops in cases where there are no medical officers present, or not a sufficient number of medical officers?—We had some specimens sent down to Aldershot last year.

2056. Were they bad specimens?—I thought that some of them were so.

2057. Probably it is not very easy to get the best specimens?—I think not; those were civil practitioners who were sent in to replace the deficiencies of the staff; they were acting assistant surgeons.

2058. Dr. *Markham*.] Only very few were appointed, were they?—I do not know how many were appointed; I only know the few whom I saw.

2059. You never had any difficulty in the hospital duties, had you?—Never.

[The Witness withdrew.

[Adjourned to Tuesday next, at Two o'clock.

Dr. G. K.
Hardie.

1 Dec.
1865.

Tuesday, 5th December 1865.

MEMBERS PRESENT :

Lord William Paulet.
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. E. A. PARKES; Examined.

Dr. E. A.
Parkes.

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2060. *Chairman.*] WHAT appointment do you hold?—I am Professor of Military Hygiene at the Army Medical School at Netley.

2061. How long have you held that appointment?—Since March 1860.

2062. Were you previously in the army?—I was before that physician to a hospital in London, namely, the University College Hospital, and previously to that I served in the army for four years.

2063. What appointment did you hold at University College?—I was Professor of Clinical Medicine at the University College, and Physician to the University College Hospital.

2064. Mr. *Busk.*] What is the nature of the instruction which the young men when they come from Chelsea receive at Netley?—The young men go down to the Royal Victoria Hospital at Netley, and are instructed for four months in all the specialties of the military medical service; for example, they go through a complete course of instruction in the organization and mode of examination in the military hospitals. They see the way in which the books are kept, and they learn, in fact, the complete military system of hospitals. During those four months they are also called upon to examine and treat the patients who are sent there from the foreign stations. In addition to that they go through a regular course of instruction by means of lectures and practical teaching on various matters which are supposed to be likely to be useful to them in their future career. For example, in the case of military surgery they are taught particularly the nature and treatment of wounds received in military service, the mode of dealing with the sick, the treatment of the sick and wounded on active service, and points of the like kind; they are also particularly instructed in all the surgical diseases which are common in the army service, affecting the efficiency of the soldier, and also invaliding. A similar course of instruction, by means of lectures and practical instruction, is given by a professor of military medicine, who especially directs the attention of the young men to tropical diseases and to all the points of medicine which are likely to be useful to them, and which are especially connected with their future career. He also goes to a certain extent into the climates of the foreign stations, and notices the diseases there prevailing, with the means of cure, and also of prevention. All that is not going over again the ground which they have traversed in civil schools, but it is especially peculiar to the army service. Carrying on that teaching a little further, there is a professor of

pathology, whose especial object is to train the young gentlemen in the methods of examining into the pathology of the various diseases with which they are likely to meet in their army career, and particularly to direct their attention to various points of that kind which could not be so fully entered into by the professor of medicine. In addition to this, there is a professor of hygiene, with reference to its military bearings, pointing out the various hygienic problems which army medical officers will be called upon to answer, and teaching them how to answer them; this course consists of lectures and practical instruction in the chemical laboratory and microscopic room, which is also used by the professor of pathology. All these duties are laid down in the medical regulations of the army, and our object is to carry out in this school the orders which were issued in 1859; in fact, we take the medical regulations of the army, and they are explained to the gentlemen who are going into the army medical service as to what they demand, and we endeavour, as far as possible, to show them how those regulations should be carried out. I think that, in brief, is a statement of what is attempted at the Army Medical School.

2065. That course lasts about four months?—Yes.

2066. At the end of it does the gentleman undergo a second examination?—Yes.

2067. On the subjects which you have just enumerated?—Precisely so.

2068. You have been an examiner at Chelsea for some time in the competitive examination?—Yes.

2069. Speaking generally, what is your opinion of the qualification of the young men who have come up for that examination since 1860?—The qualifications are very various; we have had some very good men up, and we have had a great many very indifferent men. Our examination, I believe, has kept back the worst men from entering the army medical service, still, of course, there have been a number of men brought in who, if we had had a larger competition, would not have gone in.

2070. *Chairman.*] Were they considered qualified for the service?—Quite so; at our examination at Chelsea we have always had a certain minimum, which it was supposed that each man attained, but naturally that minimum is not a very high standard, and we certainly, if it were possible, should desire that nobody should be taken in who attained only that minimum.

2071. Who has the power of altering the standard?—The examiners would alter the standard,

standard, after consultation with the director general, if it was necessary.

2072. Has it ever been proposed to do so?—It has never been proposed to lower the standard.

2073. Has it ever been proposed to increase the standard?—The examiners fix the standard at what they suppose to be a fair thing for a man coming up; and if there was a true competition for the army medical service, that is to say, if more men applied than there were vacancies for, the men who got only the minimum would have no chance of getting in.

2074. Mr. *Busk*.] But are you of opinion that all those who have been admitted may be taken to be qualified for the service?—Quite so; in fact, one great object of our examination is to exclude incompetent men; and I think it has answered that purpose.

2075. These men are divided into three classes, are they not?—They were so divided.

2076. The majority of them are in the second and third classes; perhaps the numbers in the third class exceed those in the second. Is it the fact or not that those third class men always keep that place when they have been at Netley, for instance?—As a rule, they keep very much the same place as at Chelsea; occasionally some men get up a good deal; but, as a rule, I think that they preserve pretty much the same order, although not completely; occasionally a low man at Chelsea will gain a considerable number of marks afterwards, but it is not the rule.

2077. Sir *James Gibson*.] And sometimes they fall?—Yes.

2078. Dr. *Markham*.] Have you any idea whether those who fixed the standard of which you have spoken, did so under the idea of meeting the difficulty of supplying the demand?—I believe not at all; if I remember rightly, when the East India Company's examination was going on, at which we were examiners, our minimum was laid down then as now, or was lower. The minimum now is, that one-third of the marks must be gained to allow entrance into the service, and I think that at one time we had only a quarter; I think that, therefore, there has been no lowering of the standard.

2079. Sir *James Gibson*.] The examiners, I think, fixed the maximum and the minimum number of marks themselves, without any consultation with me, did they not?—It was fixed, I think, at the beginning of the examination; I cannot recollect precisely how it was; I think that upon our first examination for the army Mr. Alexander was alive, and I rather think that we reported it at the time.

2080. Mr. *Busk*.] Are you aware whether the number of marks which are given at the London University examinations was taken as any criterion?—I do not remember; I rather think not; because I think that the University of London have only lately taken up the matter of marks at their examinations.

2081. Sir *James Gibson*.] Did not the examiners fix the number of marks?—Quite so.

2082. Mr. Alexander did not control or alter it in any way?—Not at all.

2083. Nor did I?—Not at all.

2084. Captain *Galton*.] I suppose, that if the director general had informed you that the class of candidates whom you were getting were incompetent, you would then have raised the standard?—Decidedly.

2085. Sir *James Gibson*.] But did you not

upon each occasion report to the director general that they always were competent?—Decidedly.

2086. And have I not begged you not to pass any unfit man, saying, that I would rather suffer any inconvenience than take an unfit man into the service?—Yes; you have stated that often in private conversation, and I have stated it to the other examiners.

2087. Mr. *Busk*.] Has it not repeatedly happened that the number of vacancies has not been filled up, though the number of candidates has exceeded them?—Yes.

2088. Lord *William Paulet*.] Have you ever thought of reducing the marks?—Never. We have never made any alteration in the number of marks at any time. We have kept rigidly to our standard, which we have thought to be quite as low as it ought to be. Some of our friends at Netley have thought it even rather too low.

2089. Dr. *Bryson*.] In your own opinion, is it too low?—I think not. I think that it is high enough to keep out incompetent men.

2090. Dr. *Markham*.] Do you think that the mere possession of a diploma from a licensing body is a proof of fitness for practice?—I do not.

2091. Is it not a fact that very few newly made medical men by diploma are fit to undertake the serious duties of practice?—I believe that a good many are not fit.

2092. Dr. *Bryson*.] Do you think that a few of these men with diplomas are fit to go into the field with an army?—I think that very few indeed would be fit to be so trusted, particularly in operations, in which they are very deficient.

2093. Dr. *Markham*.] Do you think that any man is fit to undertake the serious business of his profession, who has not had practical working experience in it?—I do not think that he is fit.

2094. Can any book learning supplement that want of knowledge?—I believe not.

2095. What length of practical experience do you consider necessary to fit a man for becoming an army medical officer?—We have considered that point very seriously with regard to the length of courses; and we have considered that, taking all things into account, four months would give him a good deal of practical experience, and would be as long as, perhaps, we could demand from any man who had just finished his education, and who was anxious to get into the active duties of life.

2096. You are speaking of the practical information given at Netley?—Yes.

2097. If I understand you rightly, the new information which you give a man at Netley must be quite enough to occupy him for four months there?—In addition to that he has the hospital practice; he has a certain number of patients under his own care; he is called upon to prescribe for them, and he is put through a course of operations, or various other things, particularly a knowledge of the ophthalmoscope, and things of that sort.

2098. Do you consider that the practical information which he gets there is enough?—One would always be glad to see him get more; but I think that it is as much as the army can be called upon to give him.

2099. I am speaking of the practical information which is involved in the idea of house surgeonships or dresserships. What amount of practical information do you think that a man ought to have before becoming an army medical officer?—As a rule, perhaps, from four to six months

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months would be the amount of instruction which a man should have.

2100. At Netley?—Yes, if it were possible to give it to him.

2101. How many of your men at Netley have had that amount of practical instruction which they might obtain as a house surgeon or as a dresser?—I cannot answer that question; very few, I should think, have been house surgeons; some certainly have; very few medical students who pass their examinations are ever house surgeons, or have been house surgeons.

2102. Then am I to understand you that very few who have come to Netley have had that practical experience of the kind, of which I have spoken, which you consider that they ought to have?—I suppose very few. I cannot answer the question as to how many have been house surgeons, because we have never taken an account of it.

2103. Have not men come to Netley who have been unable to perform the very simplest operations?—I hardly think that, because they would be rejected in the examination at Chelsea, where they are always put through an examination in operations.

2104. Are you aware that Mr. Longmore has stated that such is the fact. He says "Some, and not a few, among those who have come here hitherto have had no such advantages, or have had them only to a very limited extent"?—Yes.

2105. I think you have told us that the special instruction which they all get at Netley is of such a kind as must necessarily occupy the whole of the four months for which they remain at Netley?—Quite so.

2106. And you also say that comparatively few who go to Netley have had that practical experience as house surgeons or dressers which you consider that they ought to have?—I would rather not use the term "very few," for I do not know; I know that a good many have not had much practical experience.

2107. Do you think that all who come there have that practical experience which you think they ought to have?—I should say that a good many have not had much practical experience.

2108. May not a man pass a very excellent examination, and be practically very unfit for his business?—To pass our examination in London, I think that he must have a certain amount of practical knowledge, because we give him a practical examination; we thereby exclude a great many men who might possibly get information by mere book knowledge.

2109. Are you aware that Mr. Longmore says that in the case of some of those who come to Netley, the first patient whom they ever examined, and the first operation which they ever performed, were at the examination in London?—I have heard that the first operation which they ever performed was there, but that the first patient whom they ever examined was the patient whom they examined at the practical examination I can hardly conceive, because I think that in that case they would hardly have got the necessary number of marks for their admission.

2110. Professor Longmore makes the following statement a short time ago at Netley, "I should be telling only part of the truth if I were not to add that it is occasionally a subject of surprise that others should be so completely adrift, so unable to distinguish common conditions of

"disease or effects of injuries, and so ignorant of the common manipulations necessary amongst the patients in the medical and surgical wards, as they have shown themselves to be. Instances have occurred where it has been almost impossible to understand how the colleges which had presented those concerned with their licences could have passed them as qualified, or what tests they applied to ascertain their fitness for practice. And those gentlemen who caused these impressions must have been considerably superior to others who had passed into civil practice, for, in competing for their army appointments, they had left others behind who had not been considered admissible." He also said "Some whom I am addressing have doubtless been dressers or chemical clerks in civil hospitals, or perhaps assistants to gentlemen in private practice, and have thus become acquainted with the actual features of certain examples of disease and injury, and practically acquainted with their discrimination. But some others, and, as we have found by experience, not a few among those who have come here hitherto, have had no such advantages, or have had them only to a very limited extent. Not having obtained any insight into the features of diseases before proceeding to attend the courses of instruction at the established medical schools, such as was formerly acquired when the system of apprenticeship existed, and at the hospitals to which the schools are attached having been confined to looking on the patients from a distance, as it were, to hearing the casual intermitting remarks of surgeons and physicians as they went round the wards to visit their patients, without having any active concern in their care or treatment—walking the hospitals; they have come here with only that theoretical information, and those crude general notions of diagnosis and therapeutics which entail as a necessary result endless unexpected doubts and difficulties when they are first applied to the actual work of practice. Some gentlemen have told me that they have never had a patient under their care and treatment before they came to Netley; have never even been called upon practically to diagnose a case of disease or injury until they were required to do so in their competitive examination in London. They have never had to watch the course of a disease through its varying phases, to appreciate its modifications of form and character according to age, habits, and constitution, or to feel the responsibility of its treatment, during the whole of their professional education."* Do you agree with those statements of Professor Longmore?—I conceive that Professor Longmore in that address is referring to the great deficiencies of medical tuition in our civil schools, and I have no doubt that in that he is quite correct. At the same time you will see that what he says there about some gentlemen who have gone to Netley never having been called upon to diagnose a disease does not imply that they are not able to diagnose it. That they are able to examine a case and diagnose, it is proved by the examination at Chelsea; so that somehow or other they have got that knowledge to a certain extent, though no doubt they

* The whole of Professor Longmore's address will be found in the Appendix, by which it will be seen that the extract does not give a correct view of his opinions.

they have a great deal of practical work to do when they get to Netley.

2111. *Sir James Gibson.*] Suppose that these gentlemen are so ignorant as is represented by Mr. Longmore, and as I think that he argues they are from analogy, namely, that at the hospitals and schools, as a rule, the young men have no practical instruction. (I believe that recently at St. Bartholomew's Hospital they have instituted a better system.) Suppose that the gentlemen who are sent by the examiners in London to Netley are so ignorant as that, is it possible that at the end of the four months the professors at Netley can have reported them to me as professionally fit for Her Majesty's service, Mr. Longmore being one of the examiners. I will ask you another question before you answer that question. How many sessions have we had?—Ten, I think.

2112. How many have of those have been double sessions, that is to say, in which the young men have only had two months practical instruction in consequence of the numbers and the insufficient accommodation?—From memory, I should say that more than half must have been double sessions.

2113. Is it possible that men so ignorant and incompetent could have become, by that short practical instruction, so well informed as to enable the professors to report that they were fit for Her Majesty's service?—I think that Mr. Longmore here must have been referring to quite exceptional cases, to extreme cases.

2114. *Dr. Markham.*] It is only fair that I should state what he says at the end—"Do not let me be misunderstood when I make these remarks; they are applicable only to exceptional instances, which have come to notice." He then goes on to speak of the attempts which have been publicly made to depreciate universally the attainments of the gentlemen, but he begins the tale as I have stated?—Just so.

2115. *Mr. Busk.*] Has Mr. Longmore, as far as you know, ever made any difficulties against certifying that a man was qualified?—Our reports to the director general have always been quite unanimous. Mr. Longmore is extremely conscientious in the discharge of all his duties, and there, no doubt, have been discussions with regard to men who have been passed.

2116. *Sir James Gibson.*] Has every gentleman who has passed the examination in London, and who has gone to Netley and been examined there, been reported professionally fit for Her Majesty's service, or have there been any exceptions?—There have been one or two exceptions. One gentleman was afterwards appointed to the West Coast of Africa. We reported him as unfit altogether. We put to ourselves the question, "Would this man be a safe man to go with troops on board ship?" And as we could not answer conscientiously that he would, we reported him as unfit. That was the reason of our so reporting him, but I forget the exact terms in which it was done. He was the last man on the list; he had been inattentive, and he had shown no desire to improve.

2117. When was that?—About the year 1861 or 1862.

2118. *Dr. Bryson.*] Did you recommend this man to be sent to Africa?—He then volunteered for the West Coast of Africa. He had been examined in London with some other gentlemen who were anxious to go to the West Coast of

Africa, and he stood before them in his marks; therefore, as there was a choice between him and some of the other gentlemen, we thought that at any rate he was better than they were, and good enough to go to the West Coast of Africa.

2119. *Mr. Busk.*] Then he was not sent down from London as one of the army surgeons?—Yes, he was.

2120. *Sir James Gibson.*] Was there any other instance?—I do not remember any other instance in which we pronounced a man unfit.

2121. *Dr. Markham.*] I think that it is your distinct opinion that no man is fit to go into the army who has not had a certain experience and practical house experience in the doings of his profession?—I should like every man to have it.

2122. Do you think that a man is fit to undertake the serious duties of assistant surgeon to a regiment unless he actually has had practical experience as a house surgeon or as a dresser?—Then would you make it a rule that no man should be admitted into the army medical service unless he had been a house surgeon or a dresser?

2123. What is your opinion?—My opinion is that the practical work at Netley gives him that information, which is just the same.

2124. Then you do not consider that if he has not previously had a house surgeoncy or dresser-ship, when he comes to Netley, he is not fit to go into the army?—Some men will work very hard in hospital, although they are not either dressers or house surgeons. I do not think that you could lay down a rule of that kind. Certainly, some men come to Netley who would not be fit to go into the army until they had had their education there.

2125. Then you do not think that the examination at Chelsea is sufficient to prove that a man is qualified to go into the army, without the course at Netley?—With regard to the men high on the list it may be sufficient, but with the low men the course at Netley is necessary.

2126. The great bulk of men who come to Netley from Chelsea are not then fit to enter the army as medical officers?—A certain number, I dare say, are not fit, without going through the hospital work at Netley, but I do not know how many.

2127. You have told us that the work at Netley is special work?—In part.

2128. I think you will agree with me that, if they perform the amount of work which you have stated, it is quite enough to occupy their four months at Netley?—Yes.

2129. Is it possible that, in addition to all that special work which occupies four months, those men who were not fit to enter the army when they left Chelsea can pick up sufficient practical matter at Netley to render them fit to enter the army?—Yes; I think that a man may pass through the examination at Chelsea who is, to a certain extent, deficient in practical knowledge. At Netley he goes through a regular course of examinations. It is the same in the examination of patients. He may be a little deficient in his practical knowledge, he may be inferior to others in his practical knowledge, but at Netley he is called upon to examine and treat patients, and in the four months he learns a very great deal of very valuable information. That man is very much benefited by his stay at Netley.

2130. Undoubtedly, because without it he would be unfit to enter the army?—I do not intend

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tend that observation to apply to all the men who go to Netley, but to a certain number who stand at the bottom of the list.

2131. In your experience, what is the amount of practical knowledge which ought to be demanded of a man before he can be considered fit to take charge of the lives of soldiers?—I should like him to have a very great amount of practical knowledge, more than perhaps we can demand from any man with our present system of medical education.

2132. Do you think that a man who has not had a given amount of practical knowledge is fit to undertake that duty?—I think not; but I think that at Netley he ought to be rendered fit, and certified to be fit, before he leaves, and I believe that is the work which we endeavour to carry out there.

2133. You have done an immense amount of benefit to the profession by showing the great deficiency of the men, and that it was in their practical knowledge. You have also said that no man can make up for that want of practical knowledge by any cramming or book learning?—I quite agree with that.

2134. What is the minimum amount of practical knowledge which you think should be demanded of candidates, or of all army medical officers?—I think that a man should be able fairly to diagnose disease.

2135. I refer to the proofs that he has had this practical knowledge in the hospital?—I should myself depend rather upon the proof by examination, and by testing him at Netley in the wards of the hospital. Every man at Netley is carefully watched by the professor of medicine, or of surgery, as to his practical knowledge.

2136. We have been assured that the examination at Chelsea is a certain test of a man being fit to become an army medical officer, but you say that that is not the case?—I think that there are a certain number of men who have been passed at Chelsea who are very much benefited by the course at Netley, and who, in fact, require that course before it is right that they should be sent at once to their regiments. The number of those men I cannot undertake to say, and I believe that probably they are the exceptional cases, because the London examination has certainly been the means of keeping out a very considerable number of men of that class who have presented themselves for the examination at Chelsea.

2137. *Chairman.*] And who had diplomas from different colleges?—Yes. There have been men at Netley whom it would not have been fit to send to regiments without the practical training at Netley.

2138. Captain *Galton.*] But after the practical training at Netley you have considered them fit to go out?—Yes, we have considered so.

2139. Without it you would not have allowed them to go out?—No. I do not mean to say that there have not been cases in which we have discussed that point very seriously, and have taken everything into account, but the end of it has been that we have certified to the director general their fitness for service.

2140. Dr. *Markham.*] Then you consider that the amount of hospital practical knowledge which a man gets at Netley suffices to make him fit to become an army medical officer, independently of all other practical knowledge?—

The amount of practical knowledge which he gets there, added to what he has before, makes him fit. I must say so, or I should falsify my own acts.

2141. Mr. *Bush.*] What is the usual length of time that a young man acts as house surgeon in a London hospital?—Sometimes four months, and sometimes six. I think that it may be longer in some cases, but I am not sure; in my hospital it was six months.

2142. That is about the same length of time that he is in the hospital at Netley?—Yes.

2143. Then his being at the Netley hospital is about equivalent to his being a dresser in a London hospital?—It is more, because he has patients under his own care.

2144. What proportion of students have an opportunity of being house surgeons, or dressers, in London hospitals?—Very few.

2145. It is not possible for them all to be so?—It is not possible.

2146. If it was made a necessary qualification for a candidate for the army medical service that he had been a dresser or a house surgeon, it would be impossible to obtain a sufficient number?—Yes, or the giving of that certificate would become a form.

2147. Have a great number of the young men who enter the hospitals had a good deal of practice as pupils with country practitioners, or in provincial hospitals?—Some have, certainly.

2148. Dr. *Markham.*] I see that 77 candidates passed at Netley, according to the list which was published on the 11th of March; do you know how many of those gentlemen were educated in London?—No, but the director general could supply you with the information; it is a comparatively small number.

2149. There were only eight of them?—I am not precisely aware.

2150. In your opinion, did the warrant of 1858 make the service popular with the medical schools, and bring good candidates into the field?—I believe that it did.

2151. Do you know whether the number of rejected candidates has greatly increased of late?—I think that it has varied considerably in the different examinations. On the last examination at Chelsea, there were a large number of rejections.

2152. I see that in 1859, which was the next year after the passing of the warrant, 88 gentlemen were passed and 10 were rejected; and that in the following year, 1860, 56 were passed and eight were rejected. That is in the two years after the passing of the warrant?—Yes.

2153. But in 1861, I see that 20 were passed and 22 were rejected?—I beg your pardon. In that case only 20 were required, and therefore the 22 were not rejected, they were merely not selected.

2153*. Captain *Galton.*] That was a competitive examination?—Yes.

2154. Dr. *Markham.*] You do not know how many were rejected in 1861?—I could not tell you without referring to the papers.

2155. Lord *William Paulet.*] Do you not say that some were rejected?—None were rejected at that time; the best were taken, and 22 were over.

2156. *Chairman.*] In 1863, were the number who are put down as rejected actually rejected? No, I think not.

2157. Mr.

2157. Mr. *Bush*.] Is it not the case, that if the number of candidates exceeds the number of vacancies, none are rejected at all?—Yes.

2158. Sir *James Gibson*.] Is there any other year in which you merely made a selection?—I remember those 20 particularly, and I think the next year.

2159. Dr. *Markham*.] 1862 and 1863?—I am not quite certain about either of those years.*

2160. Mr. *Bush*.] In 1864, was not there a superabundance of candidates?—I think not.

2161. *Chairman*.] It is stated that, in August 1864, 77 were passed and 11 were rejected?—I am not quite sure how that was.

2161a. Dr. *Markham*.] It is stated that, in 1863, 48 were passed and 35 were rejected; do you think that that is so?—I think that those must have been rejections.

2162. Sir *James Gibson*.] In fact, you cannot speak positively as to whether they were selections or rejections?—I cannot, without referring to the papers.

2163. Dr. *Markham*.] Can you account for there being such a large per-centage of rejections in the later years in comparison with the number of rejections in the two years immediately after the passing of the warrant?—I distinctly remember, that on the first two examinations which we conducted for the army, in 1860, the men were extremely good men. On the first examination we passed them all, and none were rejected.

2164. Mr. *Bush*.] Three were in the first class?—Yes.

2165. Sir *James Gibson*.] But were not your first two examinations easier than the subsequent ones, in consideration of the newness of the thing?—My impression is that they were just the same. I do not think that they were different. I do not think that we varied, as far as I can remember.

2166. Did you fix numbers of marks to your first two examinations?—Yes.

2167. Dr. *Markham*.] Would it appear from that, that we may conclude that a different class of men presented themselves at the time when, as we all know, it became bruited about that the medical warrant was not fairly carried out, that is to say, after 1861?—I do not know whether it was a different class, but I have no doubt that a number of good men, who would have come up for the army, have not come up in consequence of the statements which have been made, especially in the public journals, with respect to the service.

2168. Is it not a fact, that the number of applicants for army medical honours was doubled in 1859, that is to say, after the issue of the warrant of 1858. I see that in 1858 there were 49 applicants; in 1859, there were 98; and in 1860, there were 64; that is subsequently to the passing of the warrant of 1858; but after 1860, I see that the numbers diminished?—Just so.

2169. Sir *James Gibson*.] Were not a great many men wanted for the army in 1859?—I do not at all remember how it was with regard to the demand.

2170. A large number were taken?—Yes.

2171. Dr. *Markham*.] You have no doubt, at all

events, that the quality of the candidates fell, because it was generally stated, whether rightly or wrongly, in the public journals, and was bruited about that faith was not kept with regard to carrying out the warrant?—I certainly believe that we have not got the same class of men who appeared to be coming forward in the first year or two, as far as I am able to judge; at least, that there have not been the same number of good men; we have got many very good men since.

2172. In fact, the per-centage of rejections has increased?—It has varied extremely in the different years.

2173. But the general run is apparently from this document a very great increase?—It appears so.

2174. Mr. *Bush*.] Do you think that the number of candidates is influenced by the number of vacancies announced in the journals?—I have no doubt of it.

2175. When there are very few vacancies few candidates will come forward?—Yes; the vacancies always were announced by the Indian Government, and I think that we decidedly noticed that when there were few a smaller number of men came up.

2176. Dr. *Markham*.] Are you aware that at present very few English students enter the service, and that has been the case for some time past?—I believe so.

2177. Can you give any reason for that?—As far as I can make out there are two reasons; one is, that there is a good deal of occupation for medical men at present in England; and the second is, that the service is not in very good repute in medical schools.

2178. Mr. *Bush*.] What grounds have you heard assigned for that want of repute?—I have heard two or three grounds assigned. I have heard, in the first place, that the service is not considered particularly good as far as pay goes for the better class of men, and, secondly, that there is a very general impression among the students that the medical officers of the army are not particularly well treated. The impression may be wrong or right; but that is the impression which prevails amongst them.

2179. Do you think that it is probable that an increase of pay and the removal of those other grievances would encourage a better class of students to come forward for the army?—I should think that it must be so. At the same time the medical profession at present appears to me to be rather in an exceptional position. There are a smaller number of entries and a larger number of prizes. I do not think that there are the same number of available men for the service as there were 10 or 15 years ago. At the same time I should think that an improvement in the service would be pretty sure to attract a larger number of good men.

2180. Do you not think that it would induce a larger number of young men, who have at present no intention of coming into the profession, to come into it?—That is very possible; and I think that we are getting a smaller number of Englishmen into the profession than we should do, considering the relative population of England, Ireland, and Scotland.

2181. What addition would you propose to the pay of a medical man in the service?—I have heard a good deal of the complaints of medical officers,

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* Note.—Dr. Parkes, on reference to the papers, finds that the examination in 1861 was the only competitive one.

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officers, but I have myself no very practical knowledge on the subject. Medical officers whom I have heard speaking upon the subject consider that the pay, especially for the rank of surgeon, is poor; and that after a man has served for a considerable number of years, 12, 15, or 20 years, he should be entitled to a larger pay than he now receives. I have not heard so many complaints of the pay in the lower ranks as in the rank of surgeon or surgeon major.

2182. Do you think that an earlier retirement than at 25 years would be desired by many medical officers?—I have heard a very considerable number of medical officers discuss that point, and they have agreed that a retirement at 20 years, with a fair pension, would be a very great boon. Some years ago, in order to ascertain what the complaints were, I took an opportunity of looking through all the medical journals for a year, and making an abstract of all the complaints which were made by the army medical officers, and I found that the want of an earlier retirement was brought forward in a considerable number of letters.

2183. Do you think that it would be fair to the public service that men should retire in the prime of life after 20 years' service?—I think so. They formerly always retired after 17 years' service in the Indian service, and it was considered one of the great boons of the profession.

2184. Then you consider that a retirement of 20 years would be acceptable in the service?—Optional retirement at 20 years, and again at 25, I think would be very acceptable.

2185. Do you think that many medical officers would avail themselves of 20 years' retirement?—If there was an increased pension at 25 years, a great many, I think, would go on; but some would, I think, retire at 20 years.

2186. What do you think would be a fair rate of retirement; it is at present, I believe, 18*s.* 6*d.*?—If a man retires on sick certificate at 20 years, I think it is 16*s.* 6*d.* That seems rather a small pension for a sick man. For a man retiring voluntarily, and in good health, at 20 years, it should be something below the pension for the man whose health is injured.

2187. Dr. *Markham.*] Do you not think that it is much to be deplored that English students do not enter the service?—Very much.

2188. Have you formed any opinion as to the relative value of the English and the Irish students?—I should like to see each nation properly represented according to its per-centage. I consider that the Irishmen are often very good indeed; but I think that it is only right that there should be a proper per-centage of Englishmen and Scotchmen in the army.

2189. Mr. *Busk.*] You have been an examiner for the East India Company and for the army about 10 years?—Yes; 10 or 11 years.

2190. Of all the men who have passed before your board, could you point out which of the three nations have furnished the greatest number of best men?—I should say decidedly the Scotch; I think that there is no doubt about that point.

2191. That is including the Indian service for 10 years past?—Yes; that is my general impression; but I have not gone over the list specifically with that view.

2192. Dr. *Bryson.*] How do you account for that?—I think that the Scotch teach better than we do in London, especially in Aberdeen and in Edinburgh. I think that the teaching in the

Scotch Universities has been better than with us.

2193. *Chairman.*] Have the Scotch Universities a higher standard for the diplomas of students than in London?—At Aberdeen, and probably at the University of Edinburgh, it is higher than at our College of Surgeons and Apothecaries' Hall.

2194. Dr. *Bryson.*] Is the diploma for a surgeon higher in Scotland than in Ireland?—No; it is lower in Scotland than in Ireland, in all probability. The College of Surgeons in Ireland are an extremely good body.

2195. Captain *Galton.*] Then why do you object to Irishmen?—I do not in the least object to the Irish. I only wish to see more of the English.

2196. If you get equally good men of one nation, why should you wish them from the three nations?—I should like to have the possibility of a choice. An Irishman or a Scotchman will be as good, if not better, than an Englishman; but one sees that England with a very considerable number of medical students is furnishing very few to the Army Medical Department, and there must be some reason for it.

2197. Dr. *Markham.*] Practically speaking, are you not excluded from getting in the army the benefits of all this magnificent and extensive field of knowledge in London, where men can be made house surgeons, and where they can have dresserships, which is the most important part of their education?—No doubt we do not get the benefit of it to the extent that we should do.

2198. Are not the men who attend the London hospitals as house surgeons and as dressers the very class of men whom of all others you would like to have?—Most decidedly.

2199. Do you think that as regards the Irish students as a rule, their general education, and their means of acquiring practical knowledge, are as good as those which the English student has, and that the field where they may gain knowledge is as great?—I feel a great deal of difficulty in answering that question. I should not like to say a word against the Irish who pass our examinations, for many of them are extremely good men.

2200. With regard to the examination of the Dublin College of Surgeons, is it not the fact that the general education which they require is the lowest standard in the country, I mean the preliminary education?—The examinations have lately been inspected, and we shall receive reliable information, I believe, on that point.

2201. Can the army be said to get even a fair share of the large practical knowledge which is every year so extensively supplied by the London hospitals in the shape of house surgeons and dressers?—It does not, I believe, get a great number of candidates from the London schools.

2202. Then the men whom of all others you would wish to see coming to you do not come?—I believe that they do not. I do not know whether they would come under any circumstances. I do not think that they come at present to any large extent.

2203. Have you any ideas of your own why they do not come other than those which you have mentioned, as to their objections to the service with regard to their not being treated well, and so on?—No.

2204. Mr. *Busk.*] And the greater demand?—Yes, the reasons which I have assigned.

2205. Dr.

2205. *Dr. Markham.*] Do you not think that if inducements in the way of good pay were held out to them, and if the service was put on a footing which would induce lecturers in London to advise their students to enter it, you would get the very best class of men which London could supply?—I dare say we should get an increased number of candidates; I do not know whether we should get the highest class of men.

2206. Do you not think it possible that you would?—I think it possible. More of the men would like the service in the army; I thought so when I gave evidence before the Royal Sanitary Commission; Lord Herbert asked me that very question, and I then replied that I believed that the army would get a high class of men.

2207. And is it not the fact that in 1859 you did get the very best pick of the London men?—I know that we got very good men in 1860.

2208. *Mr. Bush.*] Do you know whether the three men who were placed in the first class on that occasion were London students, or from what part of the country they came?—One was a St. Bartholomew's man, one was a King's College man, and one was an Irishman from Dublin, I think; I am not quite certain.

2209. *Captain Galton.*] Do you think that any inducements which you could hold out would obtain the pick of the best men in London—men who anticipated being leading physicians in London?—I feel doubtful upon that point; I think that the openings now are so considerable in all ways that I rather doubt it.

2210. *Dr. Markham.*] But you are not sure that it would not be the case?—No, at present, at Netley we have a man for the Indian service, who passed the very best examination at Aberdeen; the Indian service has attracted him, but I do not know what reasons he has had for going into it.

2211. *Captain Galton.*] But all the men whom you pass for the army are competent?—Yes, I think that they are fully competent.

2212. *Dr. Bryson.*] Do you think that you get a better class of men now than you had in 1853 and 1854?—I am not able to speak of the relative merits of the army men before and after the introduction of the present system; I am unable to form an opinion as to the merits of men who entered under the old system and of those who are now entering. I have no means of judging of it.

2213. You have spoken of men who have only two months' hospital practice at Netley?—Yes, that has been simply from the large number rendering it necessary to divide the work into two classes, so that they have only attended the hospital during half the time.

2214. *Mr. Bush.*] Do you think that an establishment similar to that at Netley would be beneficial for the naval medical service?—I think that it would, because I consider that it is a most valuable training for an army medical man; and I consider that the naval medical service has a great deal which is special about it also which a young man fresh from a civil school can know little about.

2215. *Captain Galton.*] Would you have one school for both services, or a naval school at Haslar?—I have not considered that point very much, but I should consider a separate school better. A naval surgeon would not wish to know much about barracks or camps, and an army surgeon would not wish to know a great deal about ships

and the diseases of sailors; I should think that a separate establishment would be better.

2216. *Chairman.*] Do you consider the establishment at Netley absolutely necessary for training young men for the army service?—I may not be considered impartial upon the matter, but when I went into the army I felt the want of an instruction of that kind, and should have been very glad to have had it.

2217. *Lord William Paulet.*] You consider that the four months' training at Netley, after the medical students have been at Chelsea, is sufficient to make them fit subjects for the army?—I think that it is; it is not desirable to retain men there too long.

2218. *Chairman.*] What pay and allowance do the young men have at Netley?—They get 5*s.* a day, and lodging.

2219. Have any of the young men left the establishment in consequence of the smallness of the pay?—Never at Netley, I believe. I never heard of such a case. I, however, feel bound to say that there have been complaints about it; that they are obliged to attend mess, and pay for their dinners, and so on.

2220. And that it does not cover their expenses?—I believe that the men can make it do so with extreme care, but it requires very great care and forethought. They are compelled to attend the mess; their mess is put as cheap as possible, and everything is kept as cheap as possible.

2221. *Mr. Bush.*] Then they have 35*s.* a week simply for their food?—Yes, and for their daily expenses.

2222. *Sir James Gibson.*] You have stated that in the London hospitals, with the exception of the dressers and the clerks, very few, or none, of the young gentlemen have an opportunity of becoming practically acquainted with their profession?—I should like to qualify that to some extent. In several of the London hospitals they are now endeavouring to organize a system.

2223. But take a year ago?—In my hospital we had practical classes, in which we endeavoured to teach the men as far as we could, by letting them examine things for themselves.

2224. But is it the rule generally to instruct the young men in the performance of surgical operations, and the appliance of surgical apparatus, and in the treatment of medical and surgical disease?—They do not have charge of patients, but at several of the hospitals they train them in bandaging and the application of splints, and so on. At University College, I think that since 1850 there has been a class for the application of bandages and splints. The instruction is now carried beyond that in several of the hospitals; but still the practical instruction is exceedingly deficient, especially in the performance of surgical operations.

2225. Is the number of dressers large?—No, it is very small; there are two or three to each surgeon.

2226. Up to the commencement of the competitive examinations, did not the same circumstances exist; namely, that the men did not have those opportunities?—Quite so.

2227. Even to a greater degree than at present?—Yes. I have no doubt that to come up to our examination at Chelsea the men would require to work practically on various points, and would do so.

2228. The men who were examined in 1860, from that cause, were not so well acquainted with the

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Dr. *E. A. Parkes.* the practical work of their profession as they are now?—It is very difficult to answer that question. An able man would always make opportunities for himself, even though he was not a dresser.

5 Dec. 1865. 2229. At all events the dressers of London could not have furnished a very large number of men to the army?—No, they could not, under the present system of hospital instruction.

2230. In January 1860 there were 27 examined, and none rejected?—Yes; that was an examination which was conducted just before Mr. Alexander's death.

2231. Were the opportunities so great at that time that they managed so much better?—No, I do not know how it was, but they were better at that time.

2232. In August 1860 only eight were rejected?—Yes.

2233. Dr. *Bryson.*] Was it in consequence of the warrant that a better class of men came forward?—My idea certainly was that they were a better class of men. I think that the army medical service at that time was well thought of in all the medical schools. Since then it has been very much depreciated, and in many of the medical schools of London, the teachers and the most influential persons have advised the young men not to come up for it.

2234. Sir *James Gibson.*] But still the instruction and the means of acquiring practical knowledge were not so good then as they are now?—I think not.

2235. You have said that in this list of rejections you think that some cases which are entered as rejections were merely non-selections?—In the case of the 20 I think that it is quite certain, and I think that that also applies to the 15. If you will refer to the list which we forwarded to you, you will find that the average of the number of marks of the 20 men was much higher, because they were selected.

2236. Dr. *Bryson.*] Had there been vacancies the other men would have got in?—Several others would have got in.

2237. Sir *James Gibson.*] With regard to the gentleman who went to the West Coast of Africa, did you report him as fit for the African service?—I think that it never was reported specially.

2238. But you reported him as unfit for the general service?—Yes.

2239. Was any other person reported as unfit for the general service?—I do not remember any at this moment.

2240. Dr. *Bryson.*] The African service is considered a sort of separate service in the army, is it not?—It is separate, I believe.

2241. Is there any difference in pay?—They get, I believe, a year's service and then a year's leave. I think that one year's service counts for two years, although I am not quite certain, so that one year's service with the year's leave counts as three years; but they cannot come into the general service without forfeiting the rights which they have previously acquired.

2242. Sir *James Gibson.*] Do you think that if the service was popular the best men in the London hospitals would come into it at the present rate of pay if there were no grievances or complaints?—I can hardly tell. When I was inquiring some few years ago into the matter, we addressed letters to the different schools to know why more students did not come forward. I remember that at Guy's Hospital it was distinctly stated that the medical students there did

not consider the service a very good one, that the emoluments were not adequate; they preferred the chances of civil life.

2243. *Chairman.*] Since that time has not the pay been increased?—No. I am referring to only two or three years ago, when we made the inquiry.

2244. Mr. *Busk.*] Then the pay when the service was so popular in 1860 was the same as it is now?—Quite so; it has been the same since the warrant of 1858.

2245. Dr. *Markham.*] Supposing it has been stated that the number of gentlemen who go into the army who have been dressers and house surgeons is very few, do you not think that that is a still greater reason why the medical men who enter the army should be forced to go through some practical course of instruction before they are allowed to enter the army?—Do you mean before they are allowed to compete at Chelsea?

2246. Yes?—Yes; it would be very desirable to insure as much practical instruction as possible in any way in which we could do it without actually cutting off the supply for the service.

2247. From your answer to Sir James Gibson, I think it appears that comparatively very few gentlemen who enter and get through the examination at Chelsea have really gone through the practical work of either a house surgeon or a dresser?—I cannot say how many have gone through that practical work. We consider that our examinations test them to a certain point, which we think sufficient to show that they have enough practical knowledge to be admitted to the school at Netley.

2248. It has been stated (and I understood you to answer Sir James Gibson to the same effect) that the number of men who have acted as house surgeons and as dressers is so small, that only a few of that class can possibly enter the army?—Just so. At my own hospital I should suppose that there may be eight or ten dressers in the course of the year, and of that number only a small per-centage come up to the army examinations.

2249. And it is a very small per-centage indeed considering that very few London students go into the army at all?—Possibly so.

2250. Supposing that a large per-centage of the gentlemen who go to Netley have had no kind of practical education approaching to a house surgery or to a dressership, do you consider that they can supplement that want of practical knowledge by the knowledge which they obtain at Netley?—I should say, first of all, that I really do not know how many have held the post of house surgeon or dresser, and therefore I should not like to mention that at all; but with regard to the practical instruction at Netley, I think that if they were there for four months, and receive the amount of tuition which they do receive in charge of patients, and are constantly under the eye of the professors of medicine and surgery, they get a very considerable amount of practical knowledge, and sufficient to warrant their going on into the general service of the army, considering also that they come to Netley with some practical knowledge which reaches a certain standard. At the same time I should be exceedingly glad to see the practical knowledge still further raised in any possible way.

2251. Mr. *Busk.*] I understood you to say that you considered that the course at Netley was fully equivalent to a dressership at a London hospital?

—I consider

—I consider it much better than a dressership at a London hospital. I do not consider that it is equal to a house surgeonship probably. As to a dressership, perhaps a dresser at one of the large hospitals sees more accidents.

2252. How many house surgeons would there be in a London hospital in the course of a year?—Four, I should think, or six in the case of some of the large hospitals. We got two from a London hospital a year or two ago, and one from St. George's. We had one from the Westminster Hospital the other day.

2253. Dr. Markham.] You have no sort of guarantee beyond what is derived from the examinations that men have had any practical experience at all before they have come to you?—No, I believe not.

2254. Do you not think that it would be very desirable that they should be obliged to show some certificate of having gone through practical work?—I, myself, attach very little importance to certificates, because I think that the men get them if they are required, and that they will show nothing.

2255. Mr. Busk.] Upon which would you place most importance, the practical examination, or certificates?—The practical examination. I think that the certificate becomes a mere form in many cases.

2256. Dr. Bryson.] In fact, certificates are frequently given from friendly motives?—Yes. I think that in many schools a man would have no difficulty in getting a certificate, even if he had not undergone practical training, and the certificate would be of very little value.

2257. Do you find that men with the greatest number of certificates are not very good men, that they do not come up to what you would expect?—I never look at the certificates or consider them at all. I never see them.

2258. Dr. Markham.] At all events, the practical examination at Chelsea I think you have admitted is in a great many instances no guarantee of a man being fit to enter the army service?—It is certainly a very good thing for him that he should go through the practical instruction at Netley after being at Chelsea, but at the same time the practical examination at Chelsea is a very good one, and must ensure a certain standard.

THOMAS LONGMORE, Esq.; Examined.

2270. Chairman.] WHAT appointment do you hold?—I am a Deputy Inspector General in the Army Medical Service, and Professor of Military Surgery at the Army Medical School.

2271. How long have you held the latter appointment?—Since the foundation of the Army Medical School in 1860.

2272. Dr. Markham.] What is your opinion with regard to the fitness of the gentlemen who come to Netley for entering the army medical service, and with regard to their attainments when they come to you and when they leave you?—The attainments are very various. We have some very good, and necessarily, as the result of the system of examination, we have some men of less high qualifications.

2273. Are they all of them so high when they come to you that they are fit to enter the army medical service?—I should say not all of them; certainly not.

2274. What practical training do you think a

2259. Captain Galton.] If it was not for the subsequent course at Netley, I suppose that there would be a higher ordeal to pass at Chelsea. At the present moment I suppose you rely upon the subsequent education at Netley to some extent?—We are not supposed to do so at all.

2260. Sir James Gibson.] Is not the examination at Chelsea the severest examination which the young medical man is ever subjected to?—It is as hard as any.

2261. And as comprehensive?—I believe that with the exception of the examination at the University of London no other is equal to it.

2262. Does that examination include practical knowledge?—Yes.

2263. Do you think that prior to the institution of the establishment at Netley, the assistant surgeons who passed for the Indian service and for the British service were not competent?—I should hardly like to say that. There is considerable difficulty in answering the question. I think that a great number must have been competent, and were perfectly competent. There is a class of men about whom there is some difficulty in judging, but I have no doubt that as regards some of them it is very much better for them to go to Netley.

2264. The point is, whether they were competent or not before Netley was established?—They were competent in our judgment, or we should not have passed them.

2265. And in your judgment they have also been competent since the school at Netley was opened?—Yes.

2266. Mr. Busk.] Have any of them proved themselves incompetent?—I am not aware of it; that would come before the director general.

2267. Dr. Bryson.] Have the medical officers a uniform?—Yes; it is not a full uniform or an expensive uniform.

2268. Do you think that any of these men would leave the service on that account?—No.

2269. Mr. Busk.] Does the uniform cost more than an ordinary suit of clothes?—No. I think that it comes to much the same thing in the end; it is a very plain uniform.

[The Witness withdrew.]

man ought to have before he enters the army as an army medical officer. I mean real practical working?—I would ask whether by that question you mean what should I expect from him if there were no training, such as is given at the army medical school.

2275. Speaking generally, what amount of practical working as a medical man ought a man to have before he is allowed to enter the army medical service?—I should say that a man ought to be qualified in all respects to take care of the patients who are liable to be placed under his charge, both medically and surgically; and in fact he should be competent to perform all those professional duties which he is likely to be called upon to perform.

2276. I believe that it is an admitted fact, that examinations are no positive test of a man's practical knowledge, is it not?—It depends upon how the examinations are conducted.

2277. I speak of the examinations at our colleges,

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colleges, as the general run of examinations are conducted?—I should say that certainly all of them are not.

2278. Do you know whether there is any examination which can fully satisfy you as to the competency of a man to do his work?—I think that the only examination which could satisfy me that a man is competent to do his work is such an one as would enable me positively to see whether he could do it or not by putting him practically to the test.

2279. You do not think that any man is fit to enter the army medical service unless he has to a certain amount gone through this practical work with his own hands?—I should say certainly not, because he is liable at any moment to be placed in positions where he must be called upon to do that practical work, and where the lives and the limbs of the persons under his charge must depend upon the manner in which he does it.

2280. What amount, generally speaking, of practical work, in the shape of a house surgeoncy or a dressership, do you think that a man ought to have before he is admitted into the army?—That again will vary very much according to the opportunities offered at the hospital at which he may be placed.

2281. From your knowledge, what would you think a fair amount which should be required of a man before he is put in the responsible position of which you speak?—If, for example, there were such opportunities as are afforded by a large London hospital, such as the hospital with which I am more particularly acquainted, namely, Guy's Hospital, I should like him to have at the least the amount of practical knowledge which is attainable by six months of surgical dressership and six months of clinical clerkship and personal care of patients.

2282. You think that that is the minimum amount of practical knowledge which you would like a man to have who enters the army medical service?—I should say so.

2283. Do you think that any of those gentlemen who now come to you have had that amount of knowledge?—Some have. I cannot say what the proportion is, a certain proportion certainly have not had that amount of knowledge.

2284. You do not happen to know how many have been house surgeons, or dressers, or clinical clerks?—I do not. I have never had any occasion to ascertain the number.

2285. Would it not be a great satisfaction to you to know that they had gone through that course of instruction which you speak of, namely, in clinical clerkships and house surgeoncies, before they came to you?—It would; but it would be a point more for the examiners in London and for the head of the medical department to require to be informed upon. I could not expect that every candidate should have been a house surgeon or clinical clerk; but I think they should all have got practical instruction in some way.

2286. Supposing that gentlemen who have come to you have not had any instruction of that kind, do you think that, considering the amount of special knowledge which they are called upon to go through at Netley, they can devote a sufficient portion of their time to making up for that want of practical knowledge which they should have got before they came there?—I think that in some instances it would be an advantage if we had an opportunity of giving them more extended clinical instruction than we can now give them.

2287. You think, in fact, that it would be to the benefit of the service in many cases that the term of residence at Netley should be extended?—I do, in some individual cases.

2288. Do you know whether many of the London men enter the army at the present time?—The proportion of London men who have entered of late years is small.

2289. Considering what an immense field is open in London for instruction of the character of which we are speaking, namely, in the shape of house surgeoncies and dresserships, do you not think that it is much to be deplored that a larger number of those men do not enter the army medical service?—I think that it is to be regretted that we have not more from the London schools.

2290. I will not ask you to make any comparison between the English and the Irish students who come to you; but from your general knowledge of London medical students and the kind of knowledge which they obtain in this metropolis, do you not think that there might perhaps be obtained from London a better class of medical candidates than from any other part of the United Kingdom, or as good?—Many years have elapsed since I have been personally connected with the London schools, or have had an opportunity of observing the work of the London schools, but I certainly am of opinion that it would be an advantage to have more men from the London schools if we could have them, judging from my own recollections of the education and the training at Guy's Hospital when I was there, and from my knowledge generally of the London teachers.

2291. Do you get as good a class of men into the service as you could desire to see?—No.

2292. You think that they might be improved?—We could decidedly have superior men, speaking of them as a whole. We have some, I think, as good men as we could possibly get.

2293. With regard to the general education of the men who come to you, do you think that it is as good as is desirable?—It also varies much; in some instances it is decidedly not so good as I think the public service ought to have.

2294. Mr. Busk.] You are speaking of general education?—Yes, general education, not professional knowledge.

2295. Dr. Markham.] I read to Dr. Parkes a slice of your introductory address in order to ask him whether he agreed with it. Perhaps it is only fair that I should read it to you. You were speaking of the kind of men who came to Netley; you would probably like to explain it in some way, because it appears from this address as if a considerable number of those coming to Netley were very inferior men. You say, "but some others, and, as we have found by experience, not a few, among those who have come here hitherto, have had no such advantages, or have had them only to a very limited extent;" you are speaking there of practical knowledge in hospitals?—I am speaking there specially of dresserships and clinical clerkships or private practice; they are named in the previous sentence.

2296. You go on to say, "Not having obtained any insight into the features of diseases before proceeding to attend the courses of instruction at the established medical schools, such as was formerly acquainted when the system of apprenticeship existed, and, at the hospitals to which the schools are attached having been confined to looking on the patients from a distance, as it were, to hearing the casual inter-

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"mitting remarks of surgeons and physicians as they went round the wards to visit their patients, without having any active concern in their care or 'treatment walking the hospitals,' they have come here with only that theoretical information, and those crude general notions of diagnoses and therapeutics, which entail, as a necessary result, endless unexpected doubts and difficulties when they are first applied to the actual work of practice. Some gentlemen have told me that they have never had a patient under their care and treatment before they came to Netley, have never even been called upon practically to diagnose a case of disease or injury until they were required to do so in their competitive examination in London. They have never had to watch the course of a disease through its varying phases, to appreciate its modifications of form and character according to age, habits, and constitution, or to feel the responsibility of its treatment during the whole of their professional education." Then a little further on you say, "Now, while it is a pleasure to observe the practised dexterity of some, and their acquaintance with the right method of arriving at sound conclusions as to the nature of the cases placed under their charge, I should be telling only part of the truth if I were not to add that it is occasionally a subject of surprise that others should be so completely adrift, to enable to distinguish common conditions of disease or effects of injuries, and so ignorant of the common manipulations necessary amongst the patients in the medical and surgical wards as they have shown themselves to be. Instances have occurred where it has been almost impossible to understand how the colleges which had presented those concerned with their licences could have passed them as qualified, or what tests they applied to ascertain their fitness for practice. And these gentlemen who caused these impressions must have been considerably superior to others who had passed into civil practice, for in competing for their army appointments, they had left others behind who had not been considered admissible." I should only add in fairness, that further on you say, "Do not let me be misunderstood when I make these remarks. They are applicable only to exceptional instances which have come to notice." But you start with saying, that "Not a few among those who have come here hitherto have had no such advantages, or have had them only to a very limited extent?"—The words "not a few" simply apply (as I think the context* shows) to those who have not had the advantage of gaining practical knowledge by dresserships or clinical clerkships, but although not having had those advantages, there are men who come to us who have acquired practical knowledge in other ways. The particular cases in which I have said that we have been occasionally startled at the ignorance of practical matters which it is supposed that all medical men should know, are, as I say, exceptional cases.

2297. Mr. Busk.] But you consider that all the men who have passed through Netley have

been competent for the ordinary exigencies of the service?—Yes.

2298. But not for extraordinary purposes; not for anything demanding more than the usual amount of professional knowledge, that is to say, when they have left Netley?—They leave Netley competent for all the ordinary exigencies.

2299. Dr. Bryson.] Not for extraordinary exigencies?—I think that the training at Netley almost fits a man for any extraordinary exigencies which he is likely to meet with in his surgical capacity; in regard, for example, to the greater operations which are the subject of practice among us, and, in this respect, I believe the men to be above the average of young men starting in practice.

2300. Mr. Busk.] You are nevertheless of opinion that it is desirable to get a professionally better class of men than now apply for the service?—Yes; some are very good, but with more competition there would be a larger selection, and therefore we should get better men. I do not think that, in some instances, there is a fair return in quality for the money which the Government gives to them.

2301. Notwithstanding that, in some sense of the word, they are competent for ordinary exigencies?—Yes.

2302. Captain Galton.] If they were not competent, I presume that you would not report them fit, when they left Netley?—We consider that the general professional education is attended to by the examiners in London. Our attention is chiefly directed to the work which is gone through at Netley.

2303. But is not it the case that when they leave Netley a report upon each case is sent up by you to the director general?—Not upon each case individually; there is a general report that we consider them fit for commissions; that includes everyone, of course.

2304. You report that you consider them fit to practise?—Yes.

2305. Then, if any men have entered the service who have not been fit to enter the service, and if you have not called the attention of the director general to it, I suppose that you would be responsible for it?—We should be responsible. At the same time, there is no profession in which there are degrees of fitness more marked than there are in the medical profession. There is no statement of absolute fitness beyond this, that we consider them fit for the ordinary exigencies of the medical service.

2305a. Still, the mode in which that fitness is shown is by obtaining a number of marks at two examinations, is it not?—Yes.

2306. If that number of marks were raised, you would, I suppose, obtain fitter men. If you wished to obtain fitter men, you would raise the standard which you would consider sufficient?—Certainly.

2307. If you had considered that these men were not fit to be admitted, I presume that you would have informed the director general that you considered it desirable to raise the standard of examination?—In case of any men being considered altogether unfit for admission, the director general must have been informed of our opinion on the subject; but it would not be our duty to suggest raising the standard of examination for the service generally on account of isolated cases of deficiency in particular subjects.

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* The whole of Professor Longmore's address will be found in the Appendix, by which it will be seen that the extract does not give a correct view of his opinions.

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2308. I presume that the qualifications which a candidate has are tested a good deal during the time that he is at Netley?—Yes; his practical qualifications are tested there.

2309. If you found that those practical qualifications were very deficient, would it not be your duty to point that out to the director general in order that he might take steps to have the standard of the Chelsea examinations raised?—I do not know that that would be a part of our duty, unless the deficiency were general throughout the candidates. Our duty would be to try and remove the deficiencies by practical instruction in particular cases.

2310. You said that you considered it desirable in some cases to have the time at Netley for the instruction extended?—I said that I thought it would be an advantage in some cases if the clinical instruction given at Netley could be increased; it varies very much at Netley at different times.

2311. Have you officially pointed that out to the director general as a desirable thing?—No, not personally; but the shortening of the period of clinical instruction due to the limited accommodation in certain parts of the school buildings, has been frequently considered at the meetings of the school senate, over which the director general presides. Attention has also been called to the subject by the school organization committee, of which Sir James Clark was the president.

2312. Dr. Bryson.] In giving this certificate I presume that you merely give your opinion. You certify that these men are fit for the service; it is your opinion that they are fit for the service; it does not imply anything more than that?—We give our opinion that they are all fit for the service. At the same time that does not militate against the opinion that we should be glad, in some cases, to have men who are more fit.

2313. And it does not carry more weight than that it is your opinion?—It is a simple statement of our opinion of their fitness.

2314. Captain Galton.] I understand you to say that at Netley you put the candidates to a practical test of their capacity?—Yes; we obtain a practical test by observation while they are in the wards.

2315. If the candidates are not qualified for their duties, why have you not represented that to the director general?—A certain number of marks are attached to a man's name. One man may have 3,000 marks, another man 2,000, and a third some other number; those very marks indicate different degrees of fitness for professional practice; at the same time, they are all fit to go into practice in the service.

2316. Lord William Paulet.] Do you find that the medical student who, after the examination at Chelsea, has the highest number of marks is always the best man when you come to put him to practical work in the hospitals; does he learn it quicker, or take it up quicker?—I think that he takes it up quicker, and, as a general rule, those who are the first men in the examination in London we find to be the first men also in the examination at Netley. There are occasional exceptions, but that is the general rule.

2317. Mr. Bush.] Without casting any slur upon the competency of the gentlemen who have already entered the service, you are strongly of opinion that it would be very desirable, if possible, to encourage the entrance of a better class of students?—Certainly.

2318. By what means do you think that that encouragement could be given?—That is a very difficult question. There are difficulties with regard to the medical profession at large at the present day, which did not exist formerly. Circumstances have very much changed. I believe that the same number of students do not enter the medical profession as formerly entered. There are greater inducements for men in other directions.

2319. Do you think that an increase of pay within moderate limits would be likely to encourage young men who have now no idea of entering the profession, to embrace it with the view of going into the military service?—I think it possible that it might do so.

2320. Captain Galton.] A small increase?—I have never heard any complaints among the young men as to the pay. I have never heard any complaints among assistant surgeons of their pay being too small. Of course, as you come to the higher ranks, and as men have families to educate, the pay is hardly enough to do that; it is done with difficulty.

2321. Do you believe that a moderate increase of pay would obtain a better set of men; must it not be a large increase to get the best class?—I should say that it must be a large increase to get the best class.

2322. Would any price which the State could give, take the very best men from London?—I should doubt its doing so, for one or two reasons. If the students are like the men who were students when I was one, they chiefly consist of two classes; a great proportion of them consist of the sons of men who are already in large practices in England, and who are in the receipt of good incomes, and can give their sons the best kind of general education. No expense is spared either in their general education, or in their professional education, but they study with the view of taking up the practice which has been established by their predecessors. The second class consists of a certain number of men who come into the profession as a speculation, who have no set opportunities of providing for themselves elsewhere, and I think that many of these men are sons of persons who have not been in as good a position as they aspire to be in themselves. These persons have not received a good general education, and they hurry through their professional education, having the one object in view, to get a livelihood as early as they can. I do not think that any increase of pay as a general rule would induce the first class of men, those who are looking forward to established practices, to enter the public service. A better class of pay might perhaps induce a better class of people in society at large, who could afford to give their sons a better general and professional education, to bring them up with the view of competing for the medical service, just as men go to a great expense in preparing their sons to compete for examinations in the line, in the artillery, in the engineers, and so on.

2323. But does not the medical profession rather require that a person should have a strong fancy for it before he enters it, more so than other professions?—As a general rule, I think that a young man entering the medical profession knows very little really about it. Sir Benjamin Brodie, in his autobiography, has said that he had no predilection for the profession himself, and that as far as his observation went, he did not think that men entered the medical profession

sion from any general predilection for the pursuit of medicine.

2324. *Dr. Markham.*] You have been attached to the army medical school for some years?—Since October 1860.

2325. How does your general impression run, with regard to the social position of the students who now come, as compared with those who came to you some few years ago. Do you think that they have got higher or lower, or that they are of the same class?—I think that, as a body, they are lower than when I entered the service.

2326. I ask you as to the period since you have been at Netley; have you seen of late years that there is a falling-off with regard to the social bearing of the men who come to you?—I presume that you mean since the establishment of the army medical school; it was at Chatham for some time.

2327. I mean since the establishment of the school?—I think that in the first session or two we had a better social class of men, but since then, it has varied from time to time, and I do not know that I could make any distinct statement in reply to this question. I certainly do not think that there has been any gradual deterioration. I think that we have much about the same class of men now as when we were first at Netley.

2328. *Lord William Paulet.*] Are not the requirements of the service much larger now than they were?—We have had a larger number of candidates in the last one or two sessions than we had during our earliest sessions. During our first session we had a large number; they have varied very much since the school opened.

2329. *Captain Galton.*] Were you thrown in with a large number of the medical profession when you first joined the service?—I was for some months at Chatham, and in those days I had every opportunity of seeing these men who came and went during that time.

2330. You had not the same opportunity of judging then of the social qualifications of those who enter as you have now?—I judge of social position by general manners and education; not from any actual knowledge of the relatives of individuals.

2331. Were your opportunities of judging of the qualifications of the men in the medical service as great when you first joined as they are now?—Certainly not, they were not over such an extensive range.

2332. *Dr. Markham.*] You have said that you certainly think it very desirable that a better class of medical men should enter the army medical service; what is the idea running in your mind when you make that comparison between those who do enter, and those who you could wish should enter?—I look upon an army medical officer as requiring a very great number of qualifications, and I think that a good general education is a very essential one in military life; I think that whatever may be the knowledge of a medical officer on any given subject, if his commanding officer calls upon him for information upon that subject, and he cannot express himself correctly either in the language which he uses or in the letter which he writes on that subject, his knowledge to a very great extent is rendered useless, so far as the good of the public service is concerned; I therefore think it a most important thing, not only in the particular example which I have mentioned, but in a great number

of other instances, that the general education of a medical officer should be good as well as his professional education; I think that there was more opportunity of ensuring a good general education by the system which was pursued when I entered the service than there is now.

2333. Then you think that men of better general education entered the army in those days than do now?—Men of better general education; I do not think of better professional education.

2334. And you think that their social position was consequently better?—I think that it was, from the system of selection, instead of that of competitive examination open to all comers.

2335. And consequently their social standing in the army was better?—I can only judge of the social position of medical officers in the army from what my own was. I always served in one regiment.

2336. *Lord William Paulet.*] You were for a long time a regimental officer, were you not?—I was, both as assistant surgeon and as surgeon.

2337. For how many years?—From the year 1843 to the year 1858.

2338. Were you both assistant surgeon and surgeon in the same regiment?—Yes.

2339. You found your social position comfortable there?—Quite so.

2340. And you were treated as you wished by the officers of the regiment?—Always.

2341. *Dr. Markham.*] Do you not think that the social position and standing of a man in the army very much depends upon his general education?—I do, and upon his personal conduct.

2342. *Lord William Paulet.*] Do you think that medical officers in general would like to be obliged to be properly mounted on parade?—I believe not. As a general rule I should say not; but at the same time it is only a mere general impression on my mind.

2343. You cannot draw a line, they must either be mounted or not be mounted; it cannot be left optional, or at the discretion of the commanding officer of the regiment?—I do not know whether the feeling has changed of late years since I left regimental life, but when I was in regimental life I should say that as a general rule they would rather not be on parade mounted.

2344. On the line of march of course they ride?—On the line of march as a matter of course they do so.

2345. On half-yearly inspections instead of parading as they do now on foot, would they like to be obliged to parade on a charger fully caparisoned, and to be obliged to keep a charger, with the cost of accoutrements and the cost of servants?—I think not.

2346. *Dr. Markham.*] Do you think that the warrant would have made any difference if you had been in the service, whether or not you were obliged to wear spurs and to keep regimental trappings and all those things—would it at all have entered your mind?—I do not know that it would. If medical men went through riding drill, and were regularly trained to ride, then I think that it would answer to mount them on parade; but I have known a great many medical officers who I think would have found themselves in a very awkward position if they had been mounted on parade.

2347. *Sir James Gibson.*] What is the feeling of medical officers generally on the point?—I am

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hardly competent to speak of it. I do not think that I have heard any general opinion expressed; I heard reports from India, and judging from those reports (I do not know how extended the sources of them were) the feeling would be for being mounted on parade. I should doubt whether the medical officers of the infantry regiments generally, considering the cost of keeping chargers, especially in England, would care to be mounted on parade.

2348. Captain Galton.] Do you think that the medical officers would like to be formed into a general staff service, and to be attached to regiments for a time, such as five or ten years or whatever the time might be?—I think that opinion is divided on that subject, but I think that there is a growing inclination to that view; I can only speak of the staff surgeons with whom I have talked at Netley; I think that certainly with them the feeling has been that it would be an advantageous change.

2349. Dr. Bryson.] Can you explain how the feeling for this change is growing upon the medical men; is there any reason for it?—I think that they gradually see the advantages of the sort of corps feeling which exists in such corps as the Royal Engineers and the artillery, while in the medical department of the army there is a divided feeling between the staff and the regimental officers; and my impression is that there is a growing desire to get rid of this division of feeling; I judge so chiefly from those men with whom I have conversed on the subject at Netley.

2350. Captain Galton.] They are all educated at Netley to begin with; they have a mess at Netley, and they have head quarters at Netley?—Yes, they are now; and their mess and head quarters are permanently placed at Netley.

2351. Just like the Engineers at Chatham?—Just the same.

2352. Would not much more *esprit de corps* prevail amongst them if they were made into a staff service?—My own opinion is very decidedly in favour of the change in every respect.

2353. Chairman.] Would you continue the same rates of pay?—I do not think that the change to a general staff service would affect the pay either way.

2354. Captain Galton.] They would get better allowances, they would get staff allowances, I presume?—I do not know that that would be an advantage; it does not make much difference. On the staff you get a servant's allowance, but in a regiment you get a soldier servant upon such terms that I do not think that there is any pecuniary advantage in the one way or the other. There are no other special staff allowances that I am aware of.

2355. Mr. Busk.] There would be a saving as respects the change of uniform?—There would be a saving as regards changes of uniform.

2356. Captain Galton.] But the changes of uniform are only occasional, I suppose?—They of course are only occasional.

2357. Dr. Markham.] Is not the great reason which has been given in favour of medical officers being made into a staff, that difficulties have arisen out of relative rank in relation to their combatant brethren?—I think that if a medical officer were attached as a medical officer to a regiment, instead of being gazetted as a regimental officer, it would do away with many of those difficulties which have arisen; he would be in the

same position as an engineer officer attached to a regiment or brigade.

2358. Has not the formation of the medical service into a staff been proposed mainly to get rid of the difficulty which has arisen between combatant and non-combatant officers?—I do not know that it has been proposed in any definite form. I have thought over the subject myself; and that has by no means been the main advantage to my mind.

2359. Captain Galton.] Was not it discussed in the evidence given before the Royal Commission in 1857?—I have not referred to that evidence for so many years that I forget whether it was or was not.

2360. Dr. Bryson.] If the medical officers were a staff corps, would it alter their duties in the regiment at all?—Not in the slightest.

2361. Their duties would be precisely the same?—Their duties, as it appears to me, would be precisely the same.

2362. Dr. Markham.] Would it take away all chance of differences with reference to relative rank?—A medical officer attached to a corps would then have his definite position. I think that it would take away some of the difficulties.

2363. But not all?—Perhaps it would take away all.

2364. Captain Galton.] He would become an honorary member of the mess of the regiment, just as when an Engineer officer is doing duty with a regiment, he becomes an honorary member of the mess?—It would be exactly the same.

2365. Dr. Bryson.] Would he not still be liable to be ordered upon any kind of duty, however disagreeable it was?—Decidedly. While attached to the regiment he would be perfectly under the command of the commanding officer, it would not in any way interfere with the commanding officer's command. Instead of being a regimental medical officer he would be a medical officer attached to the regiment for duty under the commanding officer.

2366. Dr. Markham.] Then he would have all the disadvantages without any of the advantages of the regimental state. What advantages would he gain?—Personally there would be several advantages as regards expenses, and a definite professional position; his medical function would be more marked; but I think that the chief advantages would be in facilitating administration.

2367. Captain Galton.] What disadvantages would he have; would there be any disadvantages?—I am not aware of any.

2368. Dr. Markham.] How would it be as to attachment to his regiment, for instance?—I think that a medical officer attached to a regiment, if he conducted himself well, and if he was a good professional man, would be as much liked in the regiment, and would find his position as comfortable in the regiment, as he now does; but I do not think that that would be the great advantage of the change of system. I think that the great advantage would be in the administration of the department at large.

2369. Captain Galton.] Would not the advantage, so far as the medical officer himself was concerned, be that he would have a corps to which he could look, consisting of people of the same profession as himself?—Undoubtedly that would be one of the advantages.

2370. And which he cannot exactly now have in a regiment, because he sometimes changes the regiment?—Yes.

2371. And

2371. And when he becomes a deputy inspector-general he loses his regiment altogether?—Yes.

2372. So that he never at the present time will have been with his regiment during the whole period of his service?—Certainly not, if he rises to the highest ranks.

2373. But if he were on a staff service he would look to the corps during the whole period of his service?—He would not only look to it as his head quarters, but would identify himself with its honour and reputation, I believe in the same manner as an engineer officer now looks up to his corps. At the same time I think that it would give the commanding officer an advantage also. I think that if the medical officer were incompetent or disagreeable, he could more readily get rid of the medical officer than he now can, when he holds a regimental commission. But the great advantages I think would be, that you would have a large department, especially in time of war, which, whoever was at the head of the service, could manœuvre just as the exigencies of the service required.

2374. Dr. Bryson.] Do you not look at the establishment in Whitehall-yard as the head of your department?—Undoubtedly; but when a medical officer holds a regimental commission, the power of moving that officer is limited by that commission.

2375. Dr. Markham.] Supposing that a medical man were very much liked in his regiment, how would the officers of it like to see their medical man removed at a moment's notice?—A medical

officer under the circumstances mentioned would be attached for a certain period to a regiment; for five years, or any number of years; but on exigencies arising, he could for the time being be called to render assistance elsewhere. Take, for example, the state of things after the battle of the Alma, where there was a very large number of wounded; some regiments had a great number of wounded, and other regiments had none; those regimental officers who had a great number were very much worked, other medical officers had nothing to do.

2376. Lord William Paulet.] But did not they go and help?—Some did, and some did not. The commanding officers did not like their regimental officers, in some instances, to leave their regiments. The regiments took up their position on the Heights of Alma, and the wounded were left down below, and were attended to by their respective surgeons. Some regimental surgeons never had anything to do on that day at all, while others had a great deal.

2377. Dr. Bryson.] Did not a good many of the wounded fall into the hands of the naval medical officers on that occasion?—Some of the naval medical officers were landed, and assisted in attending the wounded on that occasion.

2378. Sir James Gibson.] One general staff on the occasion of war would be a great public advantage?—I think that it would be a great public advantage.

[The Witness withdrew.]

[Adjourned to Thursday next, at Two o'clock.]

Thursday, 7th December 1865.

PRESENT :

Sir James Gibson.
Dr. Bryson.
Captain H. B. Phillimore.

Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. HENRY N. MACLAURIN; Examined.

2379. Chairman.] WHAT rank do you hold in the naval service?—An Assistant Surgeon of over six years' service. I am over seven years, but the rank is over six years.

2380. What is the date of your entry into the service?—August 1858.

2381. What position do you now hold?—Assistant surgeon in Greenwich Hospital.

2382. How long have you held that appointment?—Twelve months.

2383. Previously to that where were you serving?—In the "Marlborough" flag ship, in the Mediterranean.

2384. How long were you there?—About 3½ years, and during that time I was for about three months acting surgeon of the "Orlando."

2385. Where were you before that?—My first ship was the "Royal Albert," which was flag ship in the Channel. I was about 2½ years

in the "Royal Albert." Afterwards I was in the "Princess Royal," flag ship in the Channel. That was my second ship.

2386. How long have you served in sea-going ships?—About six years and three months.

2387. At what college did you qualify?—The College of Surgeons of Edinburgh.

2388. Did you take your degree from that college?—I took my license from the College of Surgeons of Edinburgh, and my degree of Doctor of Medicine from the University of Edinburgh.

2389. Mr. Busk.] Can you suggest any improvements in the condition of naval medical officers, with the view of encouraging the entrance of young men, or the application of young men for the service. First, I would ask you with respect to pay, whether you consider that the present rate of pay is regarded as sufficient

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Dr. H. N. by the service?—I believe that on entry the
MacLaurin. rate of pay is considered sufficient, but I do
 not think that it increases with sufficient rapidity. I think that it ought to increase earlier,
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2390. At what period would you make the increase commence?—I should make the pay increase, after five years' service, to 15*s.* The assistant surgeon would commence with 10*s.* a day, and after five years' service I would give him 15*s.*, for this reason; till he has completed five years' service he is not considered eligible for promotion to the rank of surgeon, and therefore the service seems to consider him as, to a certain extent, learning his business, or as becoming qualified for a surgeon. After he has served five years he is then, so far as service can go, qualified for a surgeon. He has learnt a good deal, and is a more useful man, and therefore I think that you are justified in increasing his pay considerably.

2391. *Chairman.*] You would give him an increase of 3*s.* 6*d.* a day over the present rate?—Yes.

2392. Mr. *Busk.*] After 10 years' service what would you do?—After 10 years' service I think that he should be promoted to the rank of surgeon. On promotion I should propose to give him 18*s.* a day.

2393. What is the present rate of pay?—Fifteen shillings, I think, as a surgeon.

2394. After 10 years' service as surgeon, I believe that he becomes a staff surgeon?—Yes.

2395. But all the time that he has acted as an assistant surgeon is not counted; he is not necessarily a staff surgeon at 20 years?—No, because only 10 years assistant surgeon's time is allowed to count; if he serves 12 years as an assistant surgeon, and nine years as a surgeon, he is not a staff surgeon, because only 10 years of his assistant surgeon's time is allowed to count, and therefore he is considered to have served only 19 years; he has lost two years of his assistant surgeon's time.

2396. What would you consider a fair rate of pay after 20 years' service, including his time as assistant surgeon?—26*s.* a day or 25*s.* a day; that is, as staff surgeon in the navy.

2397. Are you aware whether there are any differences between the allowances which are given to the naval medical service and those which are given to the military medical service?—I have been told that the differences in favour of the military medical service in China are very great. I have had no personal experience of it in China, but I have been told, on what seemed to me very good authority, that they are very great. A surgeon in the navy told me that while he was serving in China there was an assistant surgeon of the army who had formerly been in the navy, who was junior to himself in the navy, and who had left the navy and entered the army; he was serving as assistant surgeon with the regiment on shore while my friend was serving as surgeon afloat; 47*l.* a month was the pay of the assistant surgeon in the army, while my friend although a surgeon had only 15*s.* a day, about 23*l.* a month. I believe that that was the allowance which was given when brigaded with Indian troops. As an assistant surgeon of a regiment which was brigaded with Indian troops, he obtained with allowances 47*l.* per month.

2398. Dr. *Bryson.*] Are medical officers in the navy allowed any field allowances provided they

are landed and brigaded with troops?—If a medical officer is landed he is allowed 3*s.* 6*d.* a day for lodging allowance, if he is an assistant surgeon, and 5*s.* a day if he is a surgeon.

2399. Are the allowances which are given to the navy the same as those which are given to the army?—I am not aware. In one point the navy is at a disadvantage; an assistant surgeon of over six years is stated to be of the same rank as a lieutenant in the navy; a lieutenant in the navy is allowed 5*s.* a day if he goes on shore upon any service of that kind, whilst an assistant surgeon over six years receives only 3*s.* 6*d.* I was told a circumstance with reference to a gentleman who was surgeon of the marine battalion in Japan; I have this merely on hearsay, but I was told by a person who was there that it was the truth. This officer was requested by the senior military officer to act as principal medical officer of the party on shore, that is to say, the marines and the soldiers who were serving together; he did so, and his appointment as principal medical officer was sanctioned by the general in China. If he had been an army surgeon he would have obtained 10*s.* a day extra for that appointment, but as he was a naval surgeon he got nothing.

2400. *Chairman.*] Did he apply for that extra allowance?—Yes.

2401. To whom did he apply?—I believe that he applied to the Admiralty; of course I cannot give you this officially, because I have no authority to give it officially in any way.

2402. Dr. *Bryson.*] You say that he was attached to the marines?—He was surgeon to the marine battalion, I believe.

2403. Then he was a military officer?—He was on the ship's books.

2404. So were the marines?—Yes, he was for the time being a military medical officer, and he was ordered by the colonel, the senior military officer present, to do duty as principal medical officer. This arrangement was sanctioned by the commanding officer on the station. If he had been an army medical officer he would have received, I believe, 10*s.* a day for that service, but being a naval medical officer he received nothing. I am not prepared to say how he applied, because I am not sufficiently acquainted with the details; but I merely mentioned that, as an instance which was given to me by an officer who had served in China, and for the correctness of which he vouched.

2405. Do you know whether there is any rule that, when the navy is acting with the army, there are the same allowances?—I am not aware of the existence of any such rule. We have no such allowance as the army receives when brigaded with Indian troops. In the particular case to which I have referred, the grant in virtue of his being principal medical officer was refused to the naval officer. I understand that from the number of troops there present it would have amounted to 10*s.* a day, but because he was a surgeon in the navy the sum allotted to the principal medical officer was refused to him. That is the case of which I was told.

2406. Mr. *Busk.*] That is a particular case?—It is a particular case occurring in Japan.

2407. You do not know whether that is the general rule?—It does not often happen that a naval surgeon is in that position.

2408. Dr. *Bryson.*] May there be two principal medical officers in one brigade?—There could not be two in this brigade because the senior executive officer

officer gave the surgeon of whom I am speaking the actual order.

2409. *Chairman.*] Could the senior military officer give an order to a naval surgeon to act in that capacity, when he had a military surgeon present?—There were several regiments present, and the naval medical officer, I understand, was the senior.

2410. He was only ashore with his own corps?—He was for service on shore; he was serving as a military man, because the marines were under the orders of the general in China. He was as much under the orders of the general in China as any military medical officer present, and he was ordered by the senior military officer on the spot to do a certain duty, for which he did not receive the pay which a military medical officer would have received. The naval doctor did not get the pay.

2411. Did any other person get it?—No.

2412. *Mr. Busk.*] But you are not prepared to say that you understand that to be the general rule in the service?—I am not aware of any other case in which a surgeon in the navy did the duty of a military medical officer. An assistant surgeon in the army who serves in China gets a very much higher pay than an assistant surgeon in the navy who serves in China; he gets 47 *l.* a month, and I am told that in addition to that he usually gets an allowance for head money. I am told that one man got as much as 10 *l.* a month in addition to his 47 *l.*

2413. *Chairman.*] That was when he was engaged in action?—When he was engaged serving in China, not during the war. I am talking of a year and a half ago.

2414. *Sir James Gibson.*] Do you know what they get now?—It is reduced now; but a naval surgeon gets nothing.

2415. *Chairman.*] What is the difference as regards duties between the military assistant surgeon and the naval assistant surgeon?—The military assistant surgeon has to do very much the same as the other.

2416. What is the object of giving to him the allowance?—I believe that it is because he is brought in contact with Indian troops. I am talking of 18 months ago.

2417. Does not the naval assistant surgeon derive a benefit over the military assistant surgeon by having daily rations?—The rations of the assistant surgeon are stopped now.

2418. That is in consequence of giving a substitute in the form of mess traps?—Yes.

2419. And I suppose you are aware that the army assistant surgeon, when he is allowed rations, has a stoppage from his pay in consequence, which the naval medical officer has not?—Yes; I am merely talking of this particular instance in China.

2420. One officer has his rations free, and the other has not?—The rations are now stopped. In my particular case I have no rations, and many officers have no rations.

2421. In the service afloat in China, the rations were stopped from all officers, because the Government gave a substitute, in the shape of fitting out their mess?—Yes.

2422. And each officer is allowed 10 *l.* a year?—Yes, many calculated that it would scarcely amount to the value of the rations; however, that is another question.

2423. *Mr. Busk.*] I believe that under the warrant of 1859 the medical officers in the navy,

like those in the army, receive a certain relative rank, do they not?—Yes.

2424. What is the relative rank of an assistant naval surgeon?—If he is under six years' service he ranks with a sub-lieutenant in the navy; but after six years' service he ranks with a lieutenant of under eight years' seniority.

2425. What is the relative rank of a surgeon?—He ranks with a lieutenant in the navy of above eight years' seniority.

2426. What is the relative rank of a staff-surgeon?—It is that of a commander, but junior of that rank.

2427. Was this relative rank understood to carry certain substantial advantages with it?—It was expected to do so.

2428. Has it done so practically?—In many cases it has not.

2429. Can you give any instance which has occurred, to your own knowledge, in which that has been the case?—In one case which I know, when a captain of marines, or a person holding the rank of a lieutenant and an assistant surgeon of over six years were landed together, and received afterwards a lodging allowance, the captain of marines received 5 *s.* a day, being of the rank of a lieutenant; but the assistant surgeon of over six years, being also of the rank of a lieutenant, received only 3 *s.* 6 *d.* That is the regulation, and that was the case in that particular instance.

2430. *Dr. Bryson.*] Where is the regulation laid down?—It is in the printed instructions.

2431. *Mr. Busk.*] In the case of shipwreck does a lieutenant get the same allowance, or a greater allowance for his loss than an assistant surgeon of equal rank?—A lieutenant gets 80 *l.* as compensation for the loss of his outfit; an assistant surgeon of over six years standing gets only 60 *l.*

2432. Although they are of the same relative rank?—They are of the same relative rank.

2433. Does the same rule apply in the instance of the loss of mess property by shipwreck?—The same rule applied formerly when the messes of ships were fitted out by the officers themselves; although the assistant surgeon and the lieutenant paid exactly the same money to the ward-room mess, yet in the case of shipwreck the lieutenant was allowed double what the assistant surgeon was by the regulations. There is now no such thing as the officers fitting out the mess themselves.

2434. *Dr. Bryson.*] Is there any reason to suppose that the loss of the assistant surgeon is less than that of the lieutenant?—There is no reason to suppose so, because his coat costs about as much, and he must have a sword, and in addition to that he is very likely to have a great number of books and a microscope, and many instruments which the service does not require, and which perhaps would not be allowed; suppose for example, that I lost my instruments (I have a great many more than are required in the service), I should only be provided with a case such as is laid down in the regulation; consequently I should lose my microscope and many other things which I purchased for my use and for the benefit of the ship.

2435. *Chairman.*] But you would receive a case of instruments the same as you are bound to have by the regulations of the service?—Yes, they would give me the minimum number of instruments which I could get on with.

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Dr. H. N. 2436. Dr. *Bryson*.] They would give you a regulation case?—Yes.

MacLaurin. 2437. Dr. *Markham*.] Are we to understand that a regulation case does not contain the number of instruments required for the service?—I would scarcely venture to say that, because you can get on with it, but there are many instruments which it would be better for you to have, for example, a microscope, and also a complete set of tooth instruments. Those are not laid down in the regulation; there are a few ordered, but you are not compelled to keep a whole set; but of course if you wish to do your work properly, you generally buy a few extra instruments for yourself.

2438. Sir *James Gibson*.] Are surgeons in the navy supplied with instruments?—No, both surgeons and assistant surgeons in the navy serving afloat are obliged to supply themselves with instruments; they are named in the regulations.

2439. *Chairman*.] If you lose those instruments by shipwreck or fire, the Government replace them?—They provide the instruments which you are compelled to have by the regulation, but they do not replace any others.

2440. Dr. *Bryson*.] Have you any allowance for professional books?—There is no regulation laid down as to that, but I am told that if you send in a list of the books which you have lost, you will receive the value of those books in addition to the 60*l*.

2441. Mr. *Busk*.] I suppose that the 80*l*. to the lieutenant does not include a quadrant or chronometer, or anything of that sort?—Officers receive compensation for the loss of a chronometer or sextant, in addition (*see* printed instructions, p. 222, art. 12).

2442. When travelling on shore, which I suppose naval officers are sometimes obliged to do, are the privileges attaching to relative rank equally enjoyed by the medical officers and the other officers?—No; for instance, a staff surgeon, who is supposed to rank with a commander, is only allowed 10*s*. a day for travelling; whereas a commander is allowed 1*l*. An assistant surgeon of over six years' service, who is supposed to rank with a lieutenant, is allowed only 7*s*. 6*d*. a day for travelling expenses; whereas a lieutenant is allowed 10*s*.

2443. Dr. *Bryson*.] Do you know any reason why that difference exists?—The only reason which I can give is, that it was in the regulations before the Warrant was issued, and that it was never changed.

2444. You think that they should have the same allowance?—It is just as expensive for me to travel as for a lieutenant, as I am supposed to rank with him in the navy; I mess with him, and my dress is similar to his.

2445. Mr. *Busk*.] And the terms of the Warrant would lead you to suppose that you were entitled to the same allowance?—Yes.

2446. It is also the same in the case of servants?—In the case of servants the first lieutenant of the ship has by regulation the preference over the staff surgeon or surgeon in the choice of a servant. It is stated that it was laid down the other day, in the case of a ship on the home station, that in every case where a servant was at disposal, every lieutenant was to be supposed as having the choice before a staff surgeon.

2447. Dr. *Bryson*.] Where was that laid down?—I am now merely speaking upon report, but I am told that it was laid down by the comptroller

of the coast guard, with reference to one of the coast-guard ships serving on the home station.

2448. You do not know of an Admiralty regulation to that effect?—The only Admiralty regulation with which I am acquainted is, that when there is a spare servant he is to be allowed to the first executive officer of the ship. The ward-room officers are allowed one servant between two, and it sometimes happens that there is one man for whom there are not two masters. The regulation is that he is to be allowed to the senior lieutenant of the ship, the first executive officer. In the particular instance to which I refer there were two spare servants; one was for the first lieutenant, and the staff surgeon applied for the second spare servant, but it was ruled that the staff surgeon should not have him, but the second lieutenant of the ship, who was junior to him, because a staff surgeon ranks with a commander.

2449. Dr. *Markham*.] Who directs the matter as to the servants?—The captain is the person who does so, and in case of dispute the matter is referred to the senior naval officer present, and if the senior naval officer chooses, he can refer it to the Admiralty, but the captain is the man who does it primarily, in accordance, of course, with the instructions.

2450. Mr. *Busk*.] Does the surgeon always get the substantial advantages of rank in the choice of cabins, or is he sometimes deprived of that?—The surgeon has no right to the choice of cabins.

2451. *Chairman*.] Is there such a thing in any of Her Majesty's ships as a choice of cabins; is it the custom that the officers on board ship make any selection of cabins?—No, it is not the custom.

2452. In what way are the cabins appropriated?—They are appropriated, I believe, by the dockyard authorities.

2453. Are they not appropriated by the Controller of the Navy?—I suppose so; I can give you a case which is not exactly similar to that of a ship in commission. When I was lying in Malta Harbour, there was the "*Hibernia*," which was not like an ordinary ship in commission. The surgeon applied for a cabin in the ward-room; the lieutenants had cabins in the ward-room, but the surgeon was not allowed one; he was sent down below in the cock-pit.

2454. What other officers had cabins in the cock-pit with him?—I am not aware.

2455. Had the chaplain?—There was no chaplain in the ship.

2456. Had the paymaster?—I believe so.

2457. Mr. *Busk*.] With respect to prize money, is there any difference between the medical service and the combatant officers of the same rank?—A very great difference indeed; the surgeons and assistant surgeons share with the gunner, the boatswain, and the carpenter, by the regulations of the service.

2458. *Chairman*.] With what other persons do they share?—They do not share with the chief engineer.

2459. Dr. *Bryson*.] Are the officers with whom, according to the regulation, the surgeon shares, of relative rank with the surgeon?—The chaplain cannot be of relative rank with the surgeon, because he has no relative rank whatever; the first and second lieutenants of marines are not of relative rank with the surgeon or with the assistant surgeon of six years standing; the surgeon

surgeon has a higher rank than any officer mentioned in the regulation upon that point, except the paymaster is of eight years standing; he is the only one who can be in the same rank as the surgeon.

2460. *Dr. Markham.*] Does not the warrant say that they are to take prize money according to relative rank?—It was so understood, but the warrant does not state it.

2461. You do not take prize money according to rank as the army surgeon does?—No.

2462. *Mr. Bush.*] You are not so well off with regard to prize money as the army surgeons of the same rank?—No.

2463. *Chairman.*] Of course you have read the naval history of the country?—Yes.

2464. Do you think that, taking actions like those of the Nile, or Trafalgar, or any great general action of the kind, the surgeon of the ship should share equally in prize money with the captain, who has all the responsibilities and anxieties of the command?—Certainly not equally; I should think that the captain having much greater responsibility, it is but fair that he should have a much larger proportion than any other officer in the ship.

2465. Supposing that the officer in command of the ship has the same relative rank as a staff surgeon, do you think that in that case he ought to share higher, considering his responsibility in the command of the ship?—I should be inclined to think it fair that in every case the officer directly in command of the ship should take a higher proportion.

2466. In case of anything happening during action; such as the ship being lost, who is the party who would be tried by court-martial?—The captain, I believe.

2467. Then he has the sole responsibility of conducting the operations?—Entirely.

2468. *Dr. Bryson.*] Next to the captain there is another officer responsible; do you think that that next officer has the same responsibilities as the surgeon after an action like the Nile; after a general action are the responsibilities of the second officer in the ship as large as those of the medical officer?—I think not; I think that after a general action no man in the ship has a greater responsibility than the medical officer: after a great action like the Nile, the medical officer has probably some 200 or 300 patients on his hands, affected with the most grave injuries, and therefore he has an amount of responsibility which no man can over-estimate.

2469. *Chairman.*] Are the wounded not generally sent to a hospital ship?—But you may keep them on board for some little time.

2470. Is it not generally the case that in a fleet such as Lord Nelson's was, a hospital ship is now attached, to which the wounded are sent?—I believe that in the old wars there were very few hospital ships.

2471. *Dr. Bryson.*] Then you think that the medical officer should share prize money with the second officer?—Yes, according to his relative rank.

2472. *Mr. Bush.*] Are you aware whether surgeons are ever promoted to the rank of deputy inspector on half-pay, for distinguished services, in the same way as lieutenants are promoted to be commanders, and commanders are promoted to be captains?—So far as I recollect there has been scarcely a single case, since I entered the service, of a surgeon being promoted to the rank of

deputy inspector on half-pay; the custom has invariably been that no surgeons have been promoted to the rank of deputy inspector till there has been a vacancy.

2473. Then it follows that the number of deputy inspectors in the service is limited?—It is very small.

2474. Is it so by law?—Not by law, but by custom.

2475. Do you think that there is a feeling in the service that the number of deputy inspectors should be increased?—I think so.

2476. And you yourself think justly so?—Yes.

2477. At what period do you think that it would be fair that a surgeon should be allowed to retire?—I think that after 20 years' service it would be fair to give him an optional retirement.

2478. Do you include the assistant surgeon's time?—Yes.

2479. Full-pay time?—Yes.

2480. What would it average?—At the present rate it would, I think, average from 23 to 25 years time on the navy list.

2481. Then virtually you would recommend that a man should be allowed to retire at the end of 25 years' service?—At present we are allowed to retire at the end of 25 years' full-pay time, but I should recommend that a man should be allowed to retire at the end of 20 years.

2482. By "service" I mean since you have been in the service?—We do not call that "service," because "service" is when you are on the ship's books.

2483. *Chairman.*] When you are on full pay?—Yes.

2484. *Mr. Bush.*] A surgeon in the army is allowed to retire at the end of 25 years' service?—He is always on full pay. A surgeon in the navy of course is not always on full pay, but the army surgeon is almost always on full pay.

2485. You think that an earlier retirement would be acceptable?—I think that it would.

2486. At what rate of retirement?—I should think 18 s. or 17. a day at 20 years.

2487. Do you think that it is a fair thing for the public service that men in the prime of life should be allowed to leave the service at 20 years; a man may be only about 43 years of age?—The thing is just this, that the public service goes into the market, wishing to procure a certain article, and they must therefore pay for it. It is not exactly so very costly a way of paying men as it appears at first. If you give a man a retiring allowance at 42 years of age, it simply consists in this, that when he enters the service at 21 years of age, you give him the chance of getting an annuity, that is to say, provided that he does not die, or that he is not drowned, or killed in action, or dismissed the service, or promoted, and does not find it more convenient to continue in the service, and lives on. If you were to purchase an annuity of 17. a day for a young man of 21, who was a tolerably good life, such annuity to commence at 42, it would only cost 1,800*l.* If you add all the other elements which are in favour of the naval service, that is to say, the chance of his being drowned, the chance of his dying from bad climate, the chance of his being killed in action, and the chance of his being dismissed the service, the cost is less than 1,800*l.* Although 17. a day on retirement at the age of 42 seems to be a large thing, still, when you take into consideration the great number of chances which

Dr. H. N. MacLaurin.

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Dr. H. N. which there are of circumstances occurring to
MacLaurin. interfere with the man's enjoying that annuity,
 — you find that it does not come to such a very
 7 Dec. 1865. large sum after all as it looks.

2488. Dr. *Markham.*] In what health are men generally at that age in the navy?—They are generally rather broken down when they have had much service.

2489. Do you know whether it is more so with them than with army men?—I am not much acquainted with army men on foreign service, but I know that many naval men are broken down.

2490. *Chairman.*] To what cause do you attribute that?—There are many causes; first, there is the natural effect of hot climates; secondly, there is the effect of living in a cockpit cabin for many years in a hot climate, without light or air; those are the two great causes.

2491. Were not the medical officers aware of those unfortunate circumstances when they entered the service?—I do not think that many of them knew what kind of a place a cabin was. A young man of 21 does not generally know what sort of thing living in a tropical climate is.

2492. Still, are not they very glad to go there to see the world?—Yes, I do not think that they dislike it.

2493. Dr. *Markham.*] And are not they sometimes very glad to get away again?—Sometimes they are.

2494. Mr. *Busk.*] When you are promoted from assistant surgeon to surgeon, do you not pass a second examination?—Yes, when you become eligible to be a surgeon.

2495. Do you pay any fees for that?—You are obliged to pay five guineas if you belong to the Edinburgh College. If you belong to the London College you pay nothing; but if you are a stranger you pay five guineas. After serving three years in the navy you must have a certificate, that you have performed operations upon a dead body; that costs you five guineas. Altogether, after having served three years in the navy, you may have to pay 10 guineas for passing as a surgeon.

2496. Are the medical men in the army subject to the same charge?—I believe not; I believe that assistant surgeons in the army can be examined on foreign stations upon sealed papers.

2497. *Chairman.*] Are you not also examined on foreign stations?—You are so nominally.

2498. It gives you your qualification for promotion?—Yes, if you happen to be promoted, but you must pass again when you come home; but an army assistant surgeon, I believe, can pass definitely and finally abroad. Another thing is, that an army assistant surgeon is not obliged to pass the College of Surgeons a second time, and I do not see why we should be obliged to do so either, because we have a board at Somerset House. I had to pay five guineas to the College of Surgeons.

2499. Were you then on half-pay?—No, I was at Greenwich Hospital, and could come up to London without any great expense. If I had been at Plymouth it would have made a great difference.

2500. Would you get leave of absence for a time?—I believe that you would get a month or six weeks.

2501. Is that sufficient?—I myself believe that it is not; it depends upon the amount of information which a man has; a man would have to go to the dissecting rooms.

2502. Mr. *Busk.*] Are you aware whether there is any objection or feeling among the naval medical service as to their being considered or termed a civil branch of the navy?—There is a feeling with regard to it. It is considered, I believe, by some that honours are not so frequently given to the medical department as they might be.

2503. I believe that amongst the printed instructions one runs to the following effect: "If two officers of the civil branch have met together, and an officer of the military branch under whose command the senior of the two is serving be also present, the junior civil officer, whatever his rank and standing may be, cannot in such case take precedence of the officer of the military branch, but must assume his position according to his rank and standing after the officer of the civil branch next above him in rank and seniority." Is that very intelligible regulation considered a grievance?—There are two objections to that order. The first is, that it is very difficult to understand it; and the second objection is, that it seems to put you not only under your own commanding officer, but under every other commanding officer.

2504. If the medical service of the navy was considered a part of the military branch, and not of the civil branch, would not it remove any grievance as regards this regulation?—Of course a medical officer must always be under the orders of his own commanding officer; but, so far as we understand that order, it seems to be intended to apply to the cases where an executive officer and two medical officers meet in civil society, or in the society of one another; and we understand the object of that order to be to compel a medical officer as much as possible to be inferior in precedence to an executive officer.

2505. Because he belongs to what is called the civil branch?—Yes.

2506. Then, if he was not considered as belonging to the civil branch, this regulation would not apply to him?—It would not.

2507. Then the simple fact of removing him from the civil branch to the combatant branch would remove all difficulty as regards that regulation?—Yes.

2508. *Chairman.*] Are you not at present in the non-combatant branch?—I am not aware that it is much considered.

2509. Dr. *Bryson.*] If you did away with the word "civil," and substituted the word "non-combatant," would it alter the thing at all?—Practically I consider not.

2510. Do you consider the word "civil" objectionable?—I do not think that there is any other grievance connected with the word "civil."

2511. Do you think that it would be better done away with altogether?—It is questionable; perhaps it might be an advantage.

2512. Dr. *Markham.*] Do you think that is an applicable term?—It is certainly not applicable in one sense, namely, that we are not civilians, because we are under military law just as much as the executive department is; and the other day, at Greenwich Hospital, under the old regulation, the medical department was a part of the military branch; we were distinctly told so. It is difficult to see how we can be a part of the military branch in Greenwich Hospital, and a part of the civil branch on board ship.

2513. Mr. *Busk.*] Then you think that the difficulty would be removed by your being placed in

in the military branch and not the civil branch?—Yes, to a certain extent.

2514. Are not surgeons likely to be sent out in boats and on cutting-out expeditions where they are exposed to exactly the same risk as the combatant officers?—Yes.

2515. The chaplain, as I understand it, and the paymaster, are not liable to be sent out on military service in that way?—I have never seen them sent away in boats upon expeditions of that sort.

2516. They are not liable to that extent on great emergencies?—No.

2517. But the surgeon or the assistant surgeon is invariably sent?—The assistant surgeon is invariably sent away on an expedition.

2518. In that sense of the word he acts more in a military capacity than the other persons who are included in the "civil branch"?—Yes.

2519. *Chairman.*] Is it not the case that all officers in the military branch at the present moment are officers who have military command?—Yes.

2520. Then if the medical officers were put into the military branch, would not that imply that they also had military command?—I do not see that it would, because you may have two commanders in a ship in this way: you may have one officer the commander of the ship, and the other taking a passage in the ship; the second commander has no command.

2521. He is only a passenger?—He is on the ship's books, or you may have him not a passenger; he has no command in the ship, although he belongs to the military branch of the ship.

2522. *Dr. Bryson.*] Do you think that it would be injurious to the service if the word "civil" was done away with, and if the medical officers were transferred to the military branch?—I can see no harm that it would do to the service, because it would not at all interfere with the discipline, although it would be, to a certain extent, a satisfaction to the officers to know that they were not called civilians.

2523. *Chairman.*] But are they not practically civilians in the same sense as the chaplain and the paymaster, and the secretary?—I do not think that any man who is under martial law can be called a civilian.

2524. Then there should be no such thing as a civil list, but they should be all in one category?—The term "civil" is objectionable in that way, as it implies a distinction to a certain extent which does not exist.

2525. *Dr. Bryson.*] Does it carry with it among naval officers a feeling of inferiority?—It does to a certain extent.

2526. *Dr. Markham.*] Do you not think that the position of a medical officer on board ship is more that of a military man than that of a civilian?—Decidedly, because he has to go into action, if the ship goes into action, and he has to go on boat service, and to accompany the crew if they are landed.

2527. Do surgeons ever get into risk in those instances?—Yes; I have heard of instances.

2528. Do they ever get killed?—Yes; in the war in China I understand that a surgeon was killed.

2529. *Chairman.*] Where?—On shore; there are men who are pensioned for wounds, which shows that they have been wounded.

2530. *Dr. Markham.*] Are there other men in

the civil department, who go with cutting-out expeditions?—None.

2531. *Mr. Bush.*] Are medical officers prohibited from filling the office of interpreter?—Yes, by the recent regulations it is confined to lieutenants, marine officers, and paymasters.

2532. Is it an advantage to act as interpreter?—Yes, to a certain extent, you get, I think, 1 s. 6 d. or 2 s. 6 d. increase of pay.

2533. *Dr. Markham.*] Can you see any reason why they should be excluded?—No, on the contrary I think that they would be very good men for it, because they very often know more about foreign languages than other officers; generally speaking, the education of a medical officer has compelled him to study Latin, and Latin is so important upon the Mediterranean station, that the knowledge of it is a great advantage.

2534. *Mr. Bush.*] Can a medical officer be as readily spared from his duties as the other officers?—He can be as readily spared as a lieutenant, I think.

2535. *Chairman.*] How many medical officers are there in a line-of-battle ship?—A surgeon and two assistants.

2536. How many lieutenants are there?—It varies; in the line-of-battle ship in which I was, there were seven lieutenants, besides the flag lieutenant.

2537. Then, if an interpreter is required to be sent to a distance on any service, it would be more convenient to send a lieutenant than a medical officer?—I do not know; I acted for a short time as interpreter myself.

2538. Would it be more convenient to send a lieutenant if there are seven, than to send one of the three medical officers?—I do not think that it would.

2539. Suppose that there was any sickness in the ship?—There would be still two medical officers present.

2540. Then you do not think that it would be inconvenient that one of those medical officers should leave the ship under the circumstances?—Of course it might be inconvenient; but then you might have several of the lieutenants sick.

2541. Would it be inconvenient or not, if there were sickness in the ship, to send one of the medical officers from the ship?—If there were much sickness in the ship it would certainly not be convenient to send one of the medical officers away.

2542. *Mr. Bush.*] Have you reason to believe that there is a general feeling in the naval medical service that there has not been good faith in the Admiralty in keeping the provisions of this warrant?—I think that there is.

2543. Have you heard such an opinion expressed?—I have.

2544. In what way?—I do not myself vouch for what I am going to state, nor do I accuse any one of doing anything wrong, but I merely speak of the feeling which exists. It is believed that the warrant was suspended after a sufficient number of medical men had been induced to enter the service.

2545. When was it suspended?—The most tangible sign of its suspension, that is to say, the deprivation from the surgeon of his gold peak, was on the 5th of September 1861. On that day the circular was issued.

2546. Has that been restored?—The peak has never been restored. Previously to that time the surgeon of every ship was ordered by the

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instructions to wear a gold peak to his cap, which was a mark of his standing in the ship, and on that day there was an order to take it off; and, consequently, all surgeons then serving in ships had to take it off, and it was not very pleasant.

2547. What reason was assigned?—There was no reason assigned. It was simply an instruction. I believe that the reason was that so many changes had been made in rank that the rank of surgeon was reduced.

2548. *Chairman.*] Do not the medical officers in the navy rank exactly the same as the medical officers in the army?—I think that as a rule they do.

2549. What is the exception?—There are a number of little points to which I should hardly like to commit myself, but so far as I know there is no exception.

2550. Then the medical officers of the navy have exactly equal rank with the medical officers of the army?—So far as I know.

2551. *Mr. Busk.*] By the warrant?—Yes, but the rank was reduced at one time after the warrant came out.

2552. Is a surgeon in the navy distinguished by his uniform from other officers of the same rank?—He is not distinguished from an assistant surgeon of over six years in his ordinary dress in any way.

2553. *Dr. Bryson.*] Do you think that that is objectionable to the majority of the medical officers?—I do not think that they care much for it. I question very much whether they do.

2554. Are not the medical officers now very well satisfied with their uniform?—I think so, since the addition of the scarlet stripe. I think that no one would complain of the present state of the uniform.

2555. *Dr. Markham.*] Do you think that in most cases, if there was a will there would be a way to give the assistant surgeon a cabin?—I think that there would be no difficulty.

2556. *Chairman.*] Is it not the rule to give him one?—It is the rule in the service now, but still I am told that large vessels which are certain to carry two assistant surgeons, are fitted out in the dockyards with only one cabin fitted for the assistant surgeon; I know a ship, in which I was myself, which had only one cabin for the assistant surgeon; the captain afterwards had one built and gave it to the other assistant surgeon; I am told that, even now in the dockyards, ships are being built and fitted, which are certain to carry two assistant surgeons, but with only one cabin for the assistant surgeon.

2557. Do you know that as a fact?—I was told so by a friend the other day.

2558. Then it is merely hearsay?—I do not go near the dockyard.

2559. *Dr. Markham.*] Do you know from report whether there are any assistant surgeons at present who have no cabins?—I do not know of any case myself, but every now and then when I was serving afloat, there used to be a case where a man had no cabin.

2560. But it is very rare?—It is very rare, undoubtedly.

2561. *Chairman.*] Is there not great difficulty in some ships with regard to the extension of cabins on account of space? Is not there real practical difficulty in building cabins in some of the smaller vessels?—I have never myself been in a ship where there could not have been a sufficient number of cabins.

2562. Were you ever in a ship where the assistant surgeon had no cabin?—I served in a ship for some time where there was only one cabin marked for the assistant surgeon; there was a spare cabin, and I got that cabin, but the captain refused to mark it for me; the cabin was marked "spare lieutenant's cabin" and I had the cabin on the tenure, that if there was a supernumerary lieutenant I might be turned out.

2563. I think that the rule is that no officer is to be displaced for a supernumerary or spare lieutenant?—That was the rule, but they objected to put up the name of the assistant surgeon on the cabin; it so happened that I never was turned out.

2564. You never had any personal discomfort yourself in Her Majesty's service from the want of a cabin?—No, I never had any discomfort.

2565. *Dr. Markham.*] Have you heard that up to the present time there has been a difficulty with regard to the assistant surgeons' cabins?—I do not know of any case in the last year, certainly, but then I have not been serving afloat, and there may be cases occurring of which I do not hear.

2566. But it is your decided opinion that, if there were always a will to give the assistant surgeon a cabin, he could always have one?—I should think that in every case the assistant surgeon of the ship's complement might be provided with a cabin; I see no difficulty in providing a cabin for the assistant surgeon of the ship's complement in every case.

2567. *Mr. Busk.*] Where does the assistant surgeon mess?—In the ward-room.

2568. And the surgeon also?—Yes.

2569. Do the officers sit in any order of precedence at the ward-room mess, on state occasions, for instance?—No, as a rule the commander sits next the principal guest, because he is the senior person in the mess, but otherwise I have never heard of any precedence.

2570. You have not had any grievance with respect to that point?—I never had any grievance in that respect; I only speak from my own experience.

2571. *Chairman.*] You never found yourself uncomfortable from your position as assistant surgeon at the ward-room mess?—No.

2572. You did not feel yourself put in a disadvantageous position, because you happened to be an assistant surgeon and were messing in the ward-room?—Certainly not.

2573. *Dr. Bryson.*] Have you the same voice as the other officers in the mess?—Yes, excepting the senior executive officer; he is responsible for the good conduct of the mess, and has the principal voice in everything, but with reference to all details of management and everything of that sort I have exactly the same voice as other officers.

2574. *Chairman.*] From your experience in large ships in the Mediterranean, do you think that the senior executive officer ought to have that voice in the mess?—Certainly, I think that it is of the highest consequence that some person should have that voice in the mess.

2575. And you think that the senior executive officer should have that position?—Yes.

2576. *Dr. Markham.*] Have you ever had any difficulty with regard to leave?—Do you mean long leave or leave to go on shore?

2577. Long leave?—I never had any difficulty.

2578. Are there any complaints among naval surgeons with respect to leave?—We think that

it would be better for us if we got leave on full pay after paying off from the ship. An assistant surgeon serving in a hospital is only allowed a month's leave, whereas an assistant surgeon serving in a ship on the home station has six weeks.

2579. *Chairman.*] Is not six weeks granted to every rank?—Six weeks is granted to officers serving on the home station, but officers serving abroad get no leave, except a marine officer on paying off.

2580. If there are any peculiar circumstances on a foreign station, such as family affairs, which necessitate an officer returning to England, is not leave usually granted?—Certainly, but there is no full pay leave granted to any officer.

2581. As a rule?—As a rule.

2582. But is there not an exception?—I have never heard of any officer getting full pay leave on being paid off from his ship.

2583. But on foreign stations officers are occasionally allowed to come home, if from family affairs, or any other particular occasion, they desire to do so?—Yes, but they are generally placed on half pay. When I was in the Mediterranean, in the mass of cases where an officer required to come home he was put on half pay.

2584. *Dr. Bryson.*] Was he superseded?—Yes.

2585. *Dr. Markham.*] Are you aware whether the assistant surgeon's time in the navy runs for pay and promotion the same as the time of the army medical officers?—There is this difference. In the navy the time served by an assistant surgeon after 10 years does not count for the rank of staff surgeon, or for the increase of pay which you get after 20 years service, whereas in the army it does.

2586. *Chairman.*] Do you think that the whole of the time should count?—Most decidedly.

2587. What would you do with those officers who had not passed their examination as surgeons?—If an officer did not pass his examination as surgeon he should not be kept in the service if it was his own fault. If an officer has not passed before his 10 years service, and if it has been his own fault that he has not passed, of course he ought to suffer for it.

2588. Then he ought not to count more than the 10 years?—It looks rather hard to allow a man to serve, and not to allow that service to count.

2589. *Sir James Gibson.*] Would it not be better that he should lose his promotion, and not his service?—I think so.

2590. *Dr. Bryson.*] May not some of these cases arise from an officer's serving abroad, as for instance in India, and not being able to get home?—Yes, I know a case at this moment where an assistant surgeon is pretty well up in the list, who is serving in a ship in the Mediterranean, and who has not passed the examination, and other persons will be promoted above him.

2591. *Mr. Busk.*] You do not know whether it is by his own negligence that he has not passed?—I do not.

2592. Is it the case that all assistant surgeons have an opportunity, if they choose to avail themselves of it, of passing their examination abroad without coming home?—An assistant surgeon in that case must get an order from the senior officer; he has always an opportunity of passing his examination on a foreign station,

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unless he happens to be on detached service; he can only pass temporarily and not permanently.

2593. *Dr. Bryson.*] He may be promoted; there was an instance the other day of a man at Vancouver Island who was promoted, and his name was put down as acting surgeon?—Yes.

2594. If he had passed when he came home, he would have been confirmed as a full surgeon?—Yes.

2595. Have you ever had any difficulty with regard to getting leave?—I never asked for leave.

2596. Did you never go ashore?—Yes, I understood you to mean long leave, what we call Admiralty leave. As respects leave for going on shore, as a rule you can always go on shore when other officers go on shore.

2597. *Chairman.*] There is no exception?—By a regulation which was published a short time ago, there is an exception. There is a circular which states that every officer is to consider the leave which he receives as a privilege granted to him, and, as we read it, the captain has a right to say to the officer, "There is no duty for you to do, but still I mean to punish you, and you shall not go on shore when other people go."

2598. Have you found any inconvenience to yourself arising from that regulation?—I have never found it any inconvenience.

2599. *Mr. Busk.*] Is it a fact that the surgeons in the navy are excluded from the Order of the Bath?—By the regulations surgeons in the navy are not eligible for it.

2600. Whereas army surgeons are eligible for it?—Yes.

2601. *Dr. Bryson.*] Surgeons-major in the army?—Yes, but a staff surgeon in the navy is not eligible for it.

2602. He is equal to a surgeon-major?—Yes; a deputy inspector is the lowest officer in the navy who is eligible.

2603. *Mr. Busk.*] There is the civil Order of the Bath, and there is the military Order of the Bath, are they all excluded from both?—I think not; I refer to the military Order of the Bath.

2604. Then you think that there is a difference between the position of the two services in that respect?—There is this difference, that a surgeon in the army is eligible for the military distinction of the Bath, whereas in the navy a deputy inspector is the lowest medical officer who is eligible for the military distinction of the Bath.

2605. *Dr. Bryson.*] Do you think that removing assistant surgeons from the midshipmen's berth was advantageous?—Yes.

2606. You think that it had a very good effect?—Yes.

2607. Has it improved the general bearing of the assistant surgeons very much?—I can only speak from hearsay, because I was not in the service when they were in the gun room, but I should think that it has done so, and it has certainly given them a much more comfortable place to live in; because if I am a man of 30 years of age, and live in the gun room with boys of 16, 17, and 18, either I must submit to their ways, or they must submit to mine, which is extremely uncomfortable to both of us.

2608. *Chairman.*] Do not sub-lieutenants of the age of 20 and 21 live in the same position?—Sub-lieutenants do, but there are two differences; in the first place, a sub-lieutenant has command in the mess, and can give his orders,

and

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and enforce obedience, and secondly, a sub-lieutenant is generally promoted at about 21 or 22, whereas an assistant surgeon enters at the age of 22, and is seldom promoted till he is 32.

2609. Are the assistant paymasters in the mess?—Yes.

2610. Of what age are they?—From 21 to 31.

2611. Dr. Markham.] What is the rank of the assistant paymaster?—He ranks with a sub-lieutenant; it is the same rank as an assistant surgeon of under six years' service.

2612. Chairman.] You appear to have had a good deal of service in large ships, and to be acquainted a good deal with the navy; can you tell us the cause why so few candidates come forward for the naval service?—There are many causes; the first cause is that it is more difficult to enter the profession now than it was some years ago; there is a higher standard of preliminary education required by the Medical Council in passing into the profession; and also students as a rule, perhaps, take a little longer time at their studies than they used to do. Formerly you could enter with three winters and three summers, and now you must have four winters and four summers, and in some places you are recommended to have four winters and five summers. In the University of Edinburgh you are recommended to have five summer sessions and four winter sessions; that, of course, is a considerable addition to the difficulty.

2613. Mr. Busk.] At what age can you get your diploma at the College of Surgeons at Edinburgh?—You must be 21.

2614. How many years has that been the case?—I think since the Medical Act was passed; I am not quite certain.

2615. Before that time a young man could get his diploma at the age of 18, could not he?—Not at the College of Surgeons in Edinburgh; 20, I think, was the youngest age.

2616. Are you not aware that between 20 and 30 years ago a young man could pass the college at 18?—I believe that he could; but he cannot now pass till he is 21. That of course shows that the number of men entering the profession is far less than it was formerly. When a man is in the profession, he has many more means of making a living than he had formerly. The population has very much increased, and the number of medical men has not increased in proportion. As an evidence of that, I am told by medical practitioners with whom I come in contact, that they have much less competition than they had seven or eight years ago, and have better fees. Then again, the colonies have opened a great many fields to young medical men which were not nearly so available seven or eight years ago when I passed the college. Then again, a great number of men enter the emigration service for a short time, and go abroad and see the world for a few years. They have a capital provision and good pay, and they settle in some foreign place, or in some colony. In addition to that, the East India service has been laid open to competition. All these things have taken a great number of men out of the market who formerly might have had the chance of entering the navy. There is a somewhat greater difficulty in entering the profession, but you have many more opportunities of making your bread when you are in the profession; those are two very great causes.

2617. Chairman.] I believe that the Transatlantic companies and the Peninsular and Oriental Company employ a large number of medical men?—Yes, the Peninsular and Oriental Company, and the West India Packet Company; but the emigration companies are much better as respects pay and position than those companies are. If a young man goes as the surgeon of an emigrant vessel on the first voyage, if it is a tolerably large ship, he gets about 150 *l.*; he gets all his provisions, and wine, and he is the superintendent of the ship. He is the chief man there. He is responsible for everything. On his second voyage he has a little increase, he gets about 200 *l.* On his third voyage he gets about 250 *l.* and so on till he rises to 350 *l.* a voyage. If he is very industrious he can make nearly three voyages in two years. Then he gets his provisions, and he gets his wine, and he is superintendent of the ship.

2618. Dr. Markham.] Is it not a fact that under certain circumstances he is above a military officer who is on board?—I am alluding to an emigration ship.

2619. Not the Government emigration ships?—In the Government emigration ships you do not usually have a military officer.

2620. Does it not sometimes happen?—The only case I am told is in a convict ship. I have never been in a convict ship myself. I am told that the surgeon is the superintendent of the vessel.

2621. Even of the executive department of it?—Even of the executive department of it, but I cannot say positively, because I am not personally aware of the fact. I however know that in the case of emigration ships, into which many young men go, the surgeon is the principal man; he is the superintendent, and he is very well paid.

2622. Mr. Busk.] Then you think that on the whole the pay and advantages of the service, which would tempt men 10 years ago, would not tempt the same number of men now?—I am sure that they would not. I will take my own particular case. If there had been the same openings between seven and eight years ago, when I thought of entering the service as there are now, I should never have dreamt of entering it, although eight years ago the pay was less in the service than it is now.

2623. Chairman.] What line would you have sought for your professional abilities?—I might have gone into general practice; by the payment of a comparatively small sum you can secure yourself a very good income in general practice, it is one year's purchase; or I might have gone into an emigration company's service, or to one of the colonies.

2624. Dr. Bryson.] In these emigration ships have you any half pay, or in case of your being injured, do they make any provision?—No.

2625. That is one advantage of the navy?—Yes, that is the great advantage.

2626. Chairman.] And if you are a married man, you have a pension for your wife?—After being 10 years on the list.

2627. Dr. Markham.] As a rule how long do men remain in these emigration services?—I have known men remain eight, nine, or ten years.

2628. But generally not more than that?—No, they generally settle in some colonial place.

2629. They would not have remained long enough to have gained a pension in the navy?—No.

2630. It

2630. It is not the want of a retiring pension which keeps them away?—No, the advantage of the navy is not so much the retiring pension, as the fact that if you happen to be sick or to meet with an injury of any sort, you get a small pension, you cannot absolutely starve. You have to serve a very long time for the retiring pension, and many things may happen before that time expires, but the great advantage is the half pay which you receive, if you become sick or are injured in any way.

2631. *Chairman.*] Do you think that any feeling is expressed at the colleges against the Naval Medical Service in any way?—The professors at the colleges advise young men not to enter the navy.

2632. Why?—Because they believe that they can do very much better in other departments of the profession.

2633. Does that rule also hold good with regard to the army?—I am not so sure about the army, but I believe so. I know that it does with regard to the navy, because seven years ago when I entered the navy I was advised not to do so. I was told that it was highly objectionable.

2634. Since you have been in the service, have you found it so?—Some things have been very good, and other things have been not so good.

2635. *Dr. Markham.*] I think you have said that, if you had known at that time what would have been the state of things now, you would not have entered the naval service?—If at that time there had been as many openings as there are now, I should not have entered it.

2636. *Chairman.*] It was not from any bad feeling towards the navy, that you would have so declined to enter it?—No.

2637. *Dr. Bryson.*] Is your position in a ship precisely what you would like?—No.

2638. In what way?—The name of “assistant surgeon” is not a very good one, because it leads seamen and people of that class to imagine that the assistant surgeon is not properly qualified; we are all obliged to be qualified before entering the navy, but they regard you as doctor’s mate, and as not being fit to take charge of a case.

2639. *Chairman.*] What name would you propose to substitute?—We are all surgeons on the register.

2640. *Dr. Bryson.*] Would you propose the name of “second surgeon”?—“Second surgeon” or “junior surgeon;” there are not chaplains of different classes; one is just as much a clergyman as another, and one medical man is just as much a medical man as another.

2641. *Chairman.*] How would the surgeons themselves like such an alteration; do not you think that there would be some ill feeling about your both being called surgeons?—I do not think that the surgeons would care much about it. As a rule I think that they are very sensible men; the surgeons with whom I have served are far above little jealousies.

2642. Would it not become a question of discipline?—No; because it would be always understood that the senior medical officer present was a complete master of his business, and was responsible for everything, and that the others were to do what he told them.

2643. *Dr. Bryson.*] You have said that two surgeons can serve in the same ship?—In the first ship in which I went to sea there were two surgeons.

2644. Did you ever find any difficulties to

arise?—No; not beyond what might arise with an assistant surgeon.

2645. *Dr. Markham.*] If I understand you rightly, your position sometimes interferes with the performance of your duties; you have not the same influence with the sailor as you would have, if he thought that you were a surgeon?—Very often your opinion is not considered so valuable as it might be; you are looked upon as a man not quite up to the mark; you are looked upon very much as in the same position as an unqualified assistant on shore.

2646. Do you not think that that is disadvantageous to the service?—Very disadvantageous indeed.

2647. *Sir James Gibson.*] If there were two surgeons on board a ship, would not the senior surgeon always be looked up to more than the junior one?—Yes; the senior would always be looked up to as the paramount of the two; but I think that even the junior, being a qualified medical man and licensed, should be treated as a qualified medical man ought to be; his opinion should be thought something.

2648. *Chairman.*] Is not that merely a fanciful idea with regard to assistant surgeons?—I think not; I have often noticed it.

2649. *Mr. Busk.*] Are you aware that every civil hospital has assistant surgeons?—Yes; but then the title of “assistant surgeon” of a civil hospital is known only to medical men and people of that kind, and they are sensible men, who know exactly what it means; but I say that the title of “assistant surgeon” in the navy implies, in the minds of seamen and other uneducated people, that the man, as they think, is not a qualified man, but is of inferior qualifications.

2650. Are not the patients of a hospital the same class of people as soldiers and sailors?—But they do not hear the assistant surgeon called so, I believe.

2651. *Dr. Bryson.*] Have you met lately with many of the young men who are entering the service as assistant surgeons?—Not for two or three years.

2652. You do not know what class of men they are?—I can only judge from the report which we saw which was brought before the Medical Council, and it was there stated, as far as I recollect, that, of the men who came forward as candidates for the navy, one half were rejected, and that some were rejected for utter ignorance even of Latin; one man, I believe, was rejected because he could not read a prescription; one can hardly imagine a lower class of medical men than that.

2653. What would induce a better class of men to come into the service; increase of pay?—Increase of pay, and the removal of those anomalies to which I have referred with reference to prize money and allowances.

2654. *Chairman.*] You would put them on a higher scale in those respects?—Yes, on a scale more nearly approaching that of the executive officers; then an earlier retirement I should think would be a very good thing. Another very important question is, that we ought to have an opportunity of rubbing up our studies occasionally. Take for instance the case of an assistant surgeon; he must serve for 10 years consecutively; the rule is to serve for 10 years consecutively with scarcely any break at all, and in that time he has no opportunity of going to great hospitals or seeing dissection, and learning improvements

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provements and keeping up his knowledge. When you go to sea in a ship, you are cut off from the rest of the world; you cannot take very many books with you, having but a small cabin, and you have comparatively small opportunities for study. But when you come home, I think it but fair to give you a certain amount of full-pay time to go for *bonâ fide* study to a hospital.

2655. Mr. *Busk*.] Bringing certificates that that has been done?—Yes.

2656. *Chairman*.] What period of time would you suggest for that purpose?—It is not worth while under three months, because the shortest courses are three months; six months would be better. There is another subject which I think worth mentioning. I think that the sick-bay which you have in a frigate might be very much improved. In one ship there was a place at the fore part of the lower deck, which was small and stuffy, with two small scuttles at the sides. It was not very pleasant for ordinary persons, but it was very bad for a sick man. I think that there was extra space on the main deck which might have been found for that purpose.

2657. Dr. *Bryson*.] In what way does that affect a medical officer?—Because it is disheartening to him. In the first place, it does not induce him to take so much interest in the comfort of his patients as if he had them in a light, healthy, and well-ventilated place.

2658. *Chairman*.] Is that your own experience?—Yes; in the middle deck you were always tempted to see how things were going on; whereas in the lower deck it was a trial to go there.

2659. Dr. *Markham*.] In your experience, was that position prejudicial to the health of the sailors?—Most decidedly.

2660. It prolonged their sickness?—Without doubt.

2661. *Chairman*.] Immediately after you came into harbour, did you not invariably send your cases to hospital?—Yes, if you could; but if you were on detached service you could not do so. I recollect that that very same ship came into harbour with an officer on board so ill that he could not be sent to the hospital, and he died. Of course, being an officer, he had a better place to be sick in; but if he had been a seaman he might have been in the sick-bay.

2662. Dr. *Bryson*.] In these cases, is it not generally allowed to locate the sick on the main deck?—Yes, temporarily, with a screen; but it is very bad otherwise.

2663. Is not that a very important thing?—Yes; but if you have your sick-bay separated into two places, with one or two men in the main deck, and the rest in the lower deck, it breaks up your organisation to a great extent.

2664. Have you ever known it refused in the service, when the surgeon has applied for a position on the main deck?—No; when he has asked for a screen.

2665. Dr. *Markham*.] As I understand you, the sick-bay is in a place which is perfectly unfit for sick men to be put into?—In a medical point of view, it is perfectly unfit for sick men in frigates.

2666. It does not fulfil the exigencies of hygiene?—Not at all; there is comparatively little light; there is little or no air, and it is excessively hot; and in a hot climate there is no ventilation; and another most important thing is that there is no water-closet.

2667. *Chairman*.] Is it possible in Her Majesty's

ships to carry out all the new ideas with regard to hygiene and ventilation on board ships?—I think that it is, because I went on board a French frigate, and she had one of the finest sick-bays that I ever saw in any ship.

2668. Was she a large ship?—She was not so large a ship as the one which I refer to; she was a large vessel, above 3,000 tons.

2669. Dr. *Markham*.] If you had had the run of the vessel which you have been describing, could you have made a sick-bay where it would have satisfied you?—Yes, I could have made a most splendid sick-bay. I should not have removed a single gun; but I should have removed the hen-coop and the armourer's bench.

2670. Dr. *Bryson*.] To whom did the hens belong?—Most of them belonged to the officers.

2671. *Chairman*.] Did any belong to the sick-bay?—Some of them did.

2672. Dr. *Markham*.] Do you think that, upon the whole, this position of the sick sailor in these kinds of bays which you speak of in any way adds to the mortality?—The great cause of mortality in the navy, as a rule, is from accidents in consequence of falls from aloft, and things of that kind. I would scarcely say that it adds greatly to the mortality; but I believe that it adds to the length of time for which men under trifling ailments are on the sick list.

2673. Dr. *Bryson*.] Do you think that it adds to invaliding?—I do. I have seen one or two cases where a man's health was permanently broken down owing to being kept in such a place, but I think that it adds to the length of time for which a man is kept on the sick-list. If you had a man with a small ulcer on his leg, which is a very common thing, you cannot get it well so long as he is kept on the lower deck, away from the light.

2674. *Chairman*.] Are they not always brought on deck every morning?—Very seldom.

2675. Is it not the rule that the convalescents are always brought on deck to the open air?—No, I have never seen it done.

2676. Perhaps you have not had experience, as the surgeon of a ship, to any great extent?—Only for a short time as an acting surgeon. The sick with us were mustered outside the bay on the lower deck; not on the upper deck at all.

2677. As the medical officer, did you ever recommend them to be brought on the upper deck?—I am not prepared to say that I should think it proper for a sick man with an ulcer to be taken on the upper deck for exercise, because I think it of great consequence that he should be kept in his bed, in a well-ventilated and well-lighted place.

2678. Did you ever apply to have a screen under the half deck, where he should get light and air?—Yes, when it was necessary.

2679. And it was always granted, was it not?—Yes, when it was absolutely necessary.

2680. Mr. *Busk*.] With regard to establishing a school for the navy like that at Netley, are you aware of the nature of the establishment there?—Yes.

2681. You know that assistant surgeons, who have passed the competitive examination in London, are sent down to Netley for so many months to undergo a special training in military surgery; are you of opinion that a similar establishment would be advantageously instituted for the navy?—I think that it would be an exceedingly useful thing.

2682. You

2682. You think that the training which a man gets on board ship as an assistant surgeon is not so good as he might get in an established school for naval surgery?—What he gets in a large ship is very valuable so far as it goes, but the opportunities, in many cases, are comparatively limited. For instance, a man may be sent away in a very small vessel, with 50 or 60 men, to the Coast of Africa.

2683. Supposing that such a school were established, what course of instruction would you propose?—I think that a school of that sort would be most valuable for men after four or five years' service abroad, to rub up many things which they had forgotten. Military surgery is an exceedingly important thing, and also, what I believe is called practical hygiene, that is to say, things with reference to food, diet, water, and fresh air; the analysis of various kinds of water, and questions of that sort; also the various improvements which take place from time to time in medicine and physiology; because we have very few opportunities of keeping ourselves up to the mark. It would be a great boon to us to have an opportunity of learning those subjects.

2684. A man could learn those subjects at the ordinary civil hospitals?—Yes.

2685. Are there any special subjects which he could be taught at such a school for the navy as Netley is for the army?—There are the diseases of seamen generally, and the effects of a tropical climate, and various subjects of that kind. I do not think that they are very extensive. The hygiene of seamen, as a rule, is not a very extensive subject.

2686. Dr. *Markham*.] Do you not think that it is much more important that he should learn general medical knowledge?—It is certainly much more important that he should keep well up to the advance of medical science; that is the most important thing.

2687. Captain *Phillimore*.] In any future boat action or boat expedition which is likely to occur in the navy, are you not aware that engineers are liable to be sent away in the screw launches?—The screw launches have been introduced since I was afloat. When I was in the Mediterranean, I do not think that there was a single screw launch on the station, excepting among the Frenchmen. Of course if there were steam launches the engineers would be obliged to go away, the same as the surgeon.

2688. Are you aware that, when naval brigades are landed, there is now an Admiralty order for an assistant paymaster to be sent away on detached service with them, to see about their provisions?—I was not aware of such an order; but what I referred to were temporary boat expeditions, which simply go away to fight and come back again.

2689. In that case would not the engineer be likely to go away with them?—Of course the engineer would go away with the steam launch.

2690. In cutting-out expeditions I understand you to say that the medical officer runs the same risk as the officers in charge of the boats?—I understand so.

2691. In boat expeditions is not the usual station of the medical officer in a light boat in the rear?—In nine-tenths of the cases in which I have gone away on those expeditions I have been in the first launch.

2692. Are you aware that the regulations are that the medical officer is to be stationed in a

light boat, in the rear of the other boats?—I believe so, but I only speak of my experience, that I was almost always sent away in the first boat.

2693. If the medical officer was in a light boat, in the rear, would he be in the same risk as the officers in command of those boats attacking a ship or a fort?—I conceive so, because it would be his duty to go from one boat to another. With a light pulling boat he could not take men into his boat, and the object of his having a light pulling boat, is that he may go from one boat to another, and attend to the men. I consider that in that case he would be in as much danger as any one else.

2694. In the actual storming of a fort, would he be exposed to the same risk?—I am not prepared to say; it would depend upon his position. He would be subject to the same fire as any other boats. He would be under fire just the same as any other person, I should think.

2695. Would he be more exposed in his position with the boats than in his position on board his own ship?—I think most decidedly so, because he would be in a small boat pulling from one part to another, and he would be looked upon as a person of some consequence moving about from one place to another, apparently giving directions, and he therefore would be more of a mark for the enemy's gunnery.

2696. If I understood you rightly, you said that after an action the surgeon had more cause for anxiety and care, than any other person in the ship?—Under the captain.

2697. That is with 200 or 300 wounded men on board?—Yes.

2698. Supposing the captain to have been wounded during the action, do you not think that the officer next in command would have the same, if not more, anxiety than the officer looking after the sick men, inasmuch as after an engagement of that sort, where so many men would be killed, the chances are that the ship would be pretty much knocked about, if not in a sinking state?—I confess that, if the captain is laid aside, the second officer in command succeeds to his position, and of course to his responsibilities, and he becomes the chief man in the ship.

2699. Do you not consider that the officer next in command to the captain after an action of that description should share equally with the captain in his anxieties, and so on, as regards his position?—I can scarcely believe that he would have so great a responsibility as the captain; the captain being alone, with no one to refer to, having everything on his own shoulders, would of course have the first responsibility in the ship; after him the surgeon, who has the care of 300 wounded men, of course is completely overpowered with work, and I should think with responsibility; of course that is merely a matter of opinion.

2700. You have stated that, at the mess in a line-of-battle ship, the commander usually sits on the right of the president. Are you aware of the original cause of his so doing?—I believe that he sits there in order that any person who comes there may know where to find him without any trouble; I think that it is a very reasonable thing that he should always have one seat so as to be readily found if required, because he is a man who is constantly referred to in the duties of the ship.

2701. Upon the question of pay, you say that

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Dr. H. N. MacLaurin. the pay is considered not sufficient for a man of over six years standing?—If we are over five years standing we have 11*s.* 6*d.* a day, and I think that it is not sufficient.

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2702. I suppose that you mean that it is not considered so by the medical profession?—Yes; I speak of course with reference to my own opinion, but I think that as a rule the medical men with whom I have spoken acknowledge that it is too little.

2703. Then that is the opinion of the medical profession?—I think so, so far as I can venture to give the opinion of the medical profession. If you take a man who entered the profession on shore at the same time as I entered the naval branch of the profession, you will find that his

income derived from the profession, if he is a steady and industrious man, is very much larger than mine; I can give one instance of a man who is a great friend of mine, and who was a fellow student of mine; he is now in practice in a country town, and he gets 700*l.* a year, he being of the same age as myself.

2704. *Chairman.*] With a great deal of hard work?—He says that he would not exchange his position for mine; he has his horses, but I cannot keep horses, and he is married and has all the comforts of being ashore; there is all that to be considered.

[The Witness withdrew.

Adjourned till to-morrow at 2 o'clock.

Friday, 8th December 1865.

PRESENT:

Captain Galton.
Sir James Gibson.
Dr. Bryson.

Captain H. B. Phillimore.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. WILLIAM THOMAS DOMVILLE Examined.

Dr. W. T. Domville.
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2705. *Chairman.*] WHAT rank do you hold in the Naval Service?—Surgeon, with the style of staff-surgeon.

2706. What is your seniority?—August the 22nd, 1863.

2707. You completed the period of service necessary to entitle you to the designation of staff-surgeon, on August the 22nd, 1863?—Yes.

2708. In what year were you made a surgeon?—In 1852.

2709. And when did you enter the service?—In 1842.

2710. Did you serve more than 10 years as an assistant-surgeon?—Not quite 10 years.

2711. What appointment do you at present hold?—I am staff-surgeon of the “Fisgard” at Woolwich.

2712. Dr. *Bryson.*] Have you lost any time by being on half-pay?—I have lost about 16 months.

2713. How did that happen?—I was invalided from the West Indies, and unable to serve.

2714. *Chairman.*] Was that as a surgeon or as an assistant-surgeon?—As an assistant-surgeon.

2715. Have you lost any time as a surgeon?—I have lost only four months as a surgeon.

2716. Dr. *Bryson.*] By what was that occasioned?—The want of a ship.

2717. Did you apply for employment?—I was ready for employment immediately after I returned from the Crimea.

2718. Did you apply for leave?—No.

2719. *Chairman.*] From what ship were you paid off?—The “Agamemnon.”

2720. Mr. *Busk.*] You are aware that there is a considerable difficulty in getting a sufficient number of candidates for the naval medical service; will you give us your opinion as to the

causes of that difficulty; what is the reason why the naval medical service is apparently so unpopular amongst medical students?—The general dissatisfaction which prevails among all classes of medical officers in the naval service.

2721. On what grounds; first with regard to pay, is the pay insufficient or not?—The pay is inadequate.

2722. In all grades of the service?—In all grades; it is inadequate to meet the exigencies of the times.

2723. *Chairman.*] Does that apply to all other classes of officers in the service?—I think that many other classes of officers are very liberally provided for.

2724. Does it apply to those who are your messmates on board ship?—I do not think that it applies to senior officers; perhaps it does apply to some of my messmates, certainly not to the paymaster, for the paymaster of the ship to which I belong receives 700*l.* a year, and I received 400*l.*; 600*l.* a year was his pay, but he has 100*l.* additional for being in the “Fisgard.”

2725. Mr. *Busk.*] The pay of an assistant-surgeon is 10*s.* a day?—Yes.

2726. Do you think that that should be raised?—Not upon first entry.

2727. After how many years do you think it should be raised?—I think that there should be periods of increase of pay.

2728. What periods would you indicate?—To begin with, I think that after five years from first entry there should be a rise.

2729. What addition would you suggest?—There is a scale of pay in Dr. Brown's pamphlet which is accepted as satisfactory, but I would make a few alterations; I think that at the end

of five years an assistant-surgeon should receive 12*s.* 6*d.*

2730. In five years more what should he receive, in your opinion?—Fifteen shillings.

2731. Would you continue that as long as he was an assistant-surgeon?—Under the present system an assistant-surgeon seldom remains more than 10 years before he is promoted.

2732. On promotion to surgeon, what should be his pay?—I think that he should receive not less than 1*l.* a day.

2733. Up to what grade in the service would you increase the present rate of pay?—I would increase it in all grades up to the inspectorial grade.

2734. Sir *James Gibson*.] How would you increase it in the inspectorial grade?—At periods of three years.

2735. Upon what principle?—Because I consider that they are inadequately paid, compared with the executive officers.

2736. Do you think that it is necessary to increase the pay in the inspectorial grade in order to induce young men to enter the service?—Certainly; young men look forward prospectively; medical students in my opinion think more than they did in former days; they are a different class of men from what they were 50 years ago.

2737. Dr. *Bryson*.] They look upon the service as a lottery?—Quite so.

2738. If a deputy-inspector retired at the age of 60, what would any man give for the purchase of his life; say that he retired upon 500*l.* a-year, how much would any man give him for his pay for the remainder of his life?—I think that it would be worth about seven or eight years' purchase, not more.

2739. It would be between 3,000*l.* and 4,000*l.*?—Yes.

2740. Do you think that that is an adequate sum for a man to retire upon after 30 years' service?—Certainly not. Supposing that a man had conducted himself in civil practice for 30 years with propriety, he would certainly have accumulated more than that.

2741. *Chairman*.] What is the retiring pension of an inspector-general of hospitals after 30 years' service; is it not 684*l.* 6*s.* 7*d.*?—Yes.

2742. Besides that, is not his widow entitled to a pension of 120*l.* a year?—Yes, provided he has one, and was married before the age of 60.

2743. And are not the children also entitled to a compassionate fund?—They are not entitled; it is at the discretion of the Admiralty.

2744. They are as much entitled as anybody else?—Yes.

2745. Then they are entitled?—No; I do not acknowledge that they are entitled; it is at the discretion of the Admiralty.

2746. Is it not the same with every other officer?—Yes.

2747. Then no exception is made with the medical officers?—Not in that respect.

2748. Dr. *Markham*.] Will you tell us what you think should be the rate of pay on promotion through the whole scale?—A surgeon should have 1*l.* a day, I think, to commence with.

2749. After that, what would you propose?—I would increase the surgeon's pay after three years.

2750. Mr. *Bush*.] To what amount?—His next step of pay should be 1*l.* 2*s.* 6*d.*

2751. Dr. *Markham*.] After that, what would

the increase be?—I would go up to 1*l.* 10*s.* for a staff surgeon after 25 years' service.

2752. Would you give only 1*l.* 2*s.* 6*d.* up to that time?—No; I would increase it again to 1*l.* 5*s.* and 1*l.* 7*s.* 6*d.* I would increase it by half crowns at periods of three years. I would divide it over the period.

2753. Do you not think that it would be much better to fix the rate of pay according to the length of service?—It is according to the length of service.

2754. A man might not be made surgeon till he had been 12 or 14 years in the service?—No.

2755. Dr. *Bryson*.] Half pay does not count?—No; that is one of the disadvantages under which we labour.

2756. Dr. *Markham*.] Have you thought about what should be the pay on promotion to the rank of deputy-inspector?—I have.

2757. What would you propose as the increase of pay to a deputy-inspector?—1*l.* 10*s.* to begin with, the same as a staff surgeon of 25 years' service.

2758. Dr. *Bryson*.] That is on promotion?—That is on promotion. After serving three years in the grade of deputy-inspector, I think that he should receive 1*l.* 12*s.* 6*d.* After six years I think that he should receive 1*l.* 15*s.* After nine years I think that he should receive 2*l.*

2759. *Chairman*.] What service in all ranks would that bring him up to after nine years as deputy-inspector?—It would depend upon the time at which he was promoted, whether he was a young man, or whether he was an old one. I think that the deputy-inspector should remain at 2*l.* until he was an inspector. The inspector, I think, should begin at 2*l.* 10*s.*

2760. On promotion?—Yes, and after five years I would give him three guineas.

2761. Mr. *Bush*.] He would be of some age then, would he not?—He would be very nearly 60 then; but it is impossible to know the ages of the inspectors, for we so seldom see one.

2762. What is the number of inspectors in the navy?—There are at present six.

2763. *Chairman*.] How many are there in the army?—Eight.

2764. Is it not seven?—In the army there are eight inspectors; I have taken my data from the last report.

2765. Sir *James Gibson*.] There is one short; there was a supernumerary, so that there are seven?—There are 26 deputy-inspectors in the army, and 15 in the navy.

2766. *Chairman*.] How many officers in the medical profession are there altogether in the army and navy?—The number of surgeons in the army and the number in the navy are about the same; it is 219 in the army against 217 in the navy.

2767. Captain *Galton*.] Can you give us the numbers in each rank respectively?—Yes; of inspectors-general in the army there are seven, in the navy six. Of deputy inspectors-general in the army there are 26, in the navy 15. Of surgeons major there are 95 in the army, and of staff surgeons in the navy 64. Of surgeons there are 219 in the army, and 217 in the navy. Of assistant surgeons there are 739 in the army, and in the navy there are only 279.

2768. Have you included the regimental surgeons of the army?—I have included them all, both staff and regimental, because in the report

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2769. Dr. Bryson.] That is an official return?—It is.

8 December 1865. 2770. Dr. Markham.] What is your opinion with regard to the retiring pensions of the inspectors general and of the deputy inspectors general. An inspector after 30 years' service has 684*l.* 7*s.* 6*d.*; after 25 years' service he has 611*l.* 7*s.* 6*d.*; after 20 years' service, or on promotion, he has 547*l.* 10*s.* A deputy inspector after 30 years service has 465*l.* 7*s.* 6*d.* After 25 years service he has 410*l.* 12*s.* 6*d.*; after 20 years service, or on promotion, he has 383*l.* 5*s.* What do you think of those as retiring pensions?—I think that it would require more throughout all grades, because from our broken time a longer period must elapse before we can reach those retiring pensions. It takes 25 years' time to complete 20 years' service in the navy. An officer must serve 25 years' in the navy before he can with any certainty attain 20 years' actual service.

2771. Do you consider that if he could make his whole time count for service, as is the case in the army, the pensions then would be fair?—The pensions would be fair, but I think that a greater inducement should be held out for men to enter the navy than for men to enter the army, on account of the relative disadvantages of the two services.

2772. Mr. Busk.] You think that the pay of a naval medical man should be greater than that of a medical man in the army in a corresponding rank?—Yes.

2773. What do you conceive to be the disadvantages attached to a medical man in the navy as compared with the army?—First, there is the inferior status in the case of naval medical officers as compared with the executive officers.

2774. Chairman.] Do they not hold exactly the same rank as the medical officers in the army?—They are stated to hold the same rank as the medical officers in the army, but it is not conceded.

2775. Do not the medical officers in the navy rank exactly with the medical officers of the army?—They ought to do so, and the Warrant states that we shall do so.

2776. Do not you rank with a surgeon major?—According to the Warrant I do.

2777. Dr. Markham.] In what way do you regard the difference between the Warrant and the actual practice?—By the Warrant promulgated in 1859, surgeons in the navy ranked with majors. This relative position was abrogated, but was subsequently restored. By the Warrant, surgeons in the navy ranked with commanders in the navy according to date of commission; they now rank with lieutenants in the navy of eight years' standing according to date of commission and completion of that seniority; that is one grade below that which they ranked with by the Warrant.

2778. Chairman.] Does not every man in the medical profession in the navy rank equally with men of corresponding rank in the army?—Yes.

2779. Do not you rank also with the corresponding grades of the army in the military rank?—Yes; but I do not get the advantages of that rank.

2780. Mr. Busk.] In what respect do you not receive the advantages?—I receive no social advantages whatever with reference to that rank.

2781. Can you give an instance in which you are wronged in that way?—I have no servant; my brother officer in the army has a servant.

2782. Chairman.] Do you mean that you have no servant at all?—I have half a servant.

2783. That is to say, it has been found necessary, considering the number of officers in each ship, and the small amount of duties which each officer's servant has to perform, to divide one servant between two officers?—I am not prepared to admit that.

2784. Mr. Busk.] Is it the case that all officers have only half a servant?—Officers of the same rank are allowed a servant.

2785. Captain Galton.] What is the corresponding rank to yours in the navy?—A commander, but junior of that rank.

2786. And every officer of that rank would be allowed a whole servant?—A commander is allowed a whole servant when he is in a line-of-battle ship or in a frigate, and supposing that he is the commander of the ship he has a retinue of three or four servants, but while he is in the position of second in command he has one servant to himself.

2787. What other social disadvantages do you labour under?—As respects travelling allowances, if I am ordered on service with a commander, I am allowed exactly one half the amount which he is allowed; he is allowed from 12*s.* to 1*l.*, and I am allowed from 7*s.* to 10*s.*

2788. Upon what scale of allowances are you put with respect to that; have you only the allowances of a lieutenant, or upon what corresponding scale are you put?—We are not classed according to relative rank; that is where a difference exists between the army and the navy. In the army I should come into such a scale, but in the navy I do not.

2789. Dr. Bryson.] You mean to say that the classification in the navy is different from that in the army?—Yes. At page 235 of the instructions there is the provision as to travelling expenses, and at page 172 of the Appendix the army scale to which I allude.

2790. Captain Galton.] Then your complaint is that, in respect of travelling allowances, you only get the allowances of a corresponding rank of a combatant officer below yours?—Yes, and even below that again. I only receive according to the rank of a captain, whereas I ought to receive the equivalent of the rank of lieutenant colonel. In the army there is one uniform rate of pay for all field officers, namely, 15*s.* a day.

2791. Mr. Busk.] Then a lieutenant colonel in the army gets 15*s.* a day?—Yes; every one below the rank of a general, receives 15*s.* a day, and above the rank of a general, or of that rank, he receives 1*l.*

2792. What allowance do you get in the navy?—From 7*s.* to 10*s.*; but a secretary to a flag officer, and a commander, with whom I rank, receive up to 1*l.* just double what I do.

2793. Dr. Bryson.] Do you receive the same allowance as a lieutenant colonel of marines?—No, he would receive 1*l.* according to the above instructions which apply equally to colonels and lieutenant colonels of the royal marines.

2794. They are in the same rank with you?—The lieutenant colonel if serving with me would receive his 1*l.*, and I should receive my 10*s.*

2795. Dr. Markham.] Are the assistant surgeons and those below you in rank placed under a similar disadvantage in relation to the officers with

with whom they are on a par in relative rank?—A surgeon in the army would receive 15*s.*, whereas a surgeon in the navy only receives 10*s.*

2796. Does the assistant surgeon receive according to his relative rank?—An assistant surgeon of six years' standing does not; an assistant surgeon of six years' standing only receives 7*s.* 6*d.* against 10*s.*

2797. With regard to the question of servants, how are assistant surgeons placed?—They get half of one, the same as I do.

2798. And do those of relative rank with an assistant surgeon get half a servant or a whole one?—The captain, commander, and the admiral's secretary are the only naval officers on board ship who are allowed a special rating for servants; the subaltern of marines is allowed a servant.

2799. With whom does the surgeon rank?—With a major in the army, or a lieutenant of eight years' standing. A lieutenant gets a servant before the surgeon. If there is a third lieutenant, whether he is senior or junior, the next executive officer gets the next servant, if there should be one. It sometimes happens that there are two odd servants.

2800. Captain *Phillimore*.] Do you know the Admiralty regulation respecting the number of servants awarded to ward-room officers?—I know that there is a division among the ward-room officers.

2801. Is there not one servant to every two officers, and if there is an odd officer is not another servant allowed for the odd officer?—Another servant may be allowed for the odd officer, but it does not follow that that odd officer is the man who takes the servant. If he is a staff surgeon he does not take him; the senior executive officer, whatever his rank is, will take the servant before the staff surgeon.

2802. If there are 13 officers in the ward-room mess, how many servants are allowed to them?—I am not aware of that; I must refer for that to the instructions. The rule is, that the senior executive officer takes a spare servant, and if there is a second servant, which sometimes happens, and of which I can quote a case in the "Ajax" at Cork the other day, the next executive officer takes him. In that case there were two odd servants. After one odd servant had been appropriated to the senior officer the staff surgeon applied for the other. This was refused him on the ground that the chaplain, first of all, as a senior civil officer, would come before him; but that, irrespectively of the chaplain, the other lieutenant and the master would come before the staff surgeon. That was the decision of the commodore of the coast guard, although the staff surgeon ranked relatively higher than everybody in that ship excepting the captain; a decision in accordance with the Admiralty instructions.

2803. Mr. *Busk*.] Then, virtually, he does not get the advantages of his relative rank as regards servants?—He does not. The inspector and the deputy inspector are not allowed a servant. An officer ranking with a rear-admiral is not allowed a servant as a matter of rating, excepting that the commanding officer may select one for him. I refer to page 385, Article 8, this refers to the inspector and the deputy inspector: "When embarked in any of Her Majesty's ships, a suitable servant shall be assigned to him by the commanding officer, but no special rating will be created for that purpose;" so that the commanding officer may assign any man that he thinks fit,

but the medical officer cannot take his servant with him to another ship.

2804. Can any other officer take his servant with him?—The commander, secretary, and the officer of marines can.

2805. Is a deputy-inspector allowed a servant when he joins the ship?—The commanding officer may assign one to him.

2806. Does not that imply that he is ordered to do it?—A good many things are implied which are not carried out. I know that there was a difficulty with regard to a servant in the Mediterranean, and it was in consequence of the correspondence which ensued with the then inspector of the fleet in the Crimea, that this order was made. During the Crimean war, when he moved about from one ship to another, being sometimes at Constantinople and sometimes at another place, difficulties arose. I should think that no captain would hesitate about giving a servant.

2807. Dr. *Bryson*.] But that officer cannot claim him as a matter of right?—No, that is to say he cannot claim him and take him away with him. The inspector to the fleet in the Mediterranean, if appointed to-morrow, has no right to take the man away.

2808. *Chairman*.] Has that request ever been made?—We are making it now, as Article 8 negatives a special rating.

2809. If made, do you think that it would ever be refused?—I cannot say; but we have been refused so many things, that I think it is probable.

2810. Mr. *Busk*.] Do you know an instance in which it has been refused?—I do not; but these are things which give us annoyance, namely, the unsatisfactory state in which we are placed.

2811. Dr. *Bryson*.] You must apply for a servant?—Yes, we must apply to the commanding officer, and that is certainly an annoyance.

2812. Dr. *Markham*.] What would happen with any other officer of the same relative rank?—The relative rank of inspector-general, is that of an admiral, and he would have from three to 12 domestics.

2813. *Chairman*.] That is to say, that the admiral keeps a mess?—Yes, there is no objection raised as to the number of his retinue at all. It is not that the admiral or any other officer has too many, but that the medical officers have no prescriptive right to the selection and retention of a domestic.

2814. You say that the admiral is allowed 12 servants; the inference, therefore, would be, that while the admiral is allowed 12, an officer in the same rank is only allowed one; you should state that the admiral has a mess to keep, and public duties to fulfil, for which these servants are necessarily required, while an inspector has no need for these servants?—That is so.

2815. Dr. *Markham*.] How would a flag captain be placed with regard to servants?—He would have three.

2816. Captain *Phillimore*.] Are you conversant with the Admiralty instructions?—To a certain extent I am.

2817. Is not the retinue allowed to a flag captain, a steward, a cook, and a domestic?—Yes, he messes at the admiral's table.

2818. *Chairman*.] Except in the admiral's absence?—Yes.

2819. Captain *Phillimore*.] In the absence of the

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2820. *Chairman.*] But is it not the instruction that he is not to look to the admiral's mess, but must provide another?—I believe it may be so.

2821. *Dr. Bryson.*] Supposing that the admiral hoisted his flag in another ship, what would be the consequence?—The captain would then fall back upon his own retinue, but then his retinue would be increased.

2822. *Mr. Bush.*] If a party of men and officers are landed, what does a lieutenant receive per diem for shore allowances?—A difference is drawn between extra pay and field allowances, they are all provided for. It is 5s. a day for field allowance; the scale for which is at page 48 of the Addenda.

2823. What is the rank of an assistant-surgeon of six years, does he rank with a lieutenant?—Yes, according to the date of his commission.

2824. What does he receive as shore allowance?—At present no provision is made for him. The assistant surgeon would receive 2s. 6d., and also the surgeon; there is no difference between the two. This scale for extra pay is at page 217 of the instructions.

2825. *Dr. Markham.*] Then they do not get extra pay according to their relative rank?—No.

2826. *Mr. Bush.*] In respect of shore allowance, the medical officer does not receive the same as the combatant officer with whom he ranks?—No; it is a difficult thing to comprehend the two allowances.

2827. Is there any claim to cabins on board a ship, according to relative rank?—The assistant surgeon has only lately been provided with a cabin.

2828. *Chairman.*] For how long?—Since 1855. The following order came out: "Cabins are to be assigned to assistant surgeons whenever the service will admit," but it was not a definite order.

2829. Is it possible to give a definite order for every ship?—I should think that there is no difficulty whatever about it in the ships of the present day; during the last 12 years they have greatly increased in tonnage, and the complements of the ships are less.

2830. When that order was given, was it possible in every ship in the navy to provide a cabin for the assistant surgeon?—In the ship in which I served no cabin was supplied to the assistant surgeon; an application was made to the admiral, and one was made for him.

2831. Taking the ships in Her Majesty's service when that order was issued, was it possible to build a cabin for the assistant surgeon in all of them?—I believe that it was perfectly possible. I can only state my belief.

2832. *Captain Galton.*] In the navy, of what rank is the assistant surgeon compared with the combatant officer?—In the navy he ranks with a sub-lieutenant on first entry; he is a ward-room officer.

2833. Is the assistant surgeon junior to the rank of lieutenant?—Yes, until he has served six years; but when he has served six years he comes equal to that rank.

2834. If an assistant surgeon was a senior in rank to any of the lieutenants of the ship, is it your complaint that they would have a cabin in preference to him, although they might be junior to him?—No; the complaint is that the

assistant surgeons have not been provided with cabins at all.

2835. In the same ships where the lieutenants have had cabins?—Yes, all of them.

2836. Has there been any case in which the lieutenants were junior to the assistant surgeon?—No, I should say not; because it is only since the Warrant of 1859 that that rank has been assigned. One assistant surgeon has invariably a cabin given to him, but the second assistant surgeon to a ship has sometimes not had a cabin; that has occurred in my own ship, and in one or two ships which I can name in the West Indies.

2837. Was that with regard to ships before or after the issue of the Warrant of 1859?—Subsequent to the Warrant; in the last four years.

2838. *Captain Phillimore.*] Are you aware of any ship at present in commission which has an assistant surgeon on board who has no cabin?—No.

2839. *Captain Galton.*] Then at the present moment you are not aware of any practical grievance on that score?—No; if it is carried out we have no grievance on that point, but it has not always been carried out.

2840. *Chairman.*] The cases in which it has not been carried out are exceptional?—Where there has been an exception it has been conceded upon representation.

2841. Is the complaint which you now make with regard to the assistant surgeons not having had cabins an exceptional complaint or a general complaint?—It is an exceptional complaint at the present time.

2842. *Mr. Bush.*] Then it cannot be said to exist as a grievance in the medical service?—Not if it is carried out; but at present it is only permissive where it can be done. The words in the circular are "whenever the space will admit;" it does not say you are to have it; this is at the option of the commanding officer; the commanding officer is to assign a suitable cabin when he thinks that the space will admit.

2843. But he must, I suppose, assign a reason for refusing?—He may say that his ship is not big enough, and that he wants the space for something else.

2844. Is he not obliged to provide a cabin?—I know of two instances in which it has required complaints to the admiral to establish a cabin. It is not so at the present moment, because, in consequence of the stir which has been made about it, it has been altered.

2845. Have the medical officers any grievance to complain of in reference to the distribution of prize money?—Very great.

2846. In what respect?—There has lately been an alteration in the distribution of prize money; there has been a fresh proclamation. We consider that there should be a more equitable distribution.

2847. In what class are the medical officers placed in the distribution of prize money?—According to their rank.

2848. *Captain Galton.*] According to their relative rank?—No, not according to their relative rank.

2849. Then how is it according to their rank?—The inspector and the deputy inspector are placed in one grade, and the staff surgeon in another, and the surgeon in another.

2850. With what grades of combatant officers would they correspond?—I share, according to the present arrangement, I think, with a lieutenant,

tenant, although I rank with a commander. I do not get prize money according to my relative rank.

2851. *Chairman.*] Where is your station in action?—In the cockpit, I presume.

2852. Where is the station of the captain, and the commander, and the senior lieutenant, and the officers of marines?—They all have their quarters.

2853. Where?—The captain would be upon deck, or wherever else his services would be required.

2854. The captain would be on the poop, in a line-of-battle ship?—Certainly; that is in action.

2855. The history of this country describes what has taken place in the great general actions; that the admirals and the officers on deck were exposed to musketry and to grapeshot, besides the other incidents which take place, common to all on board: do you think that it is reasonable, or fair, or just, that the medical officer in the cockpit should share equally with the captain, or with the second in command?—I am not prepared to admit that entirely. I say that there should be a more equitable adjustment. I give in that point; I say no, but must be allowed to qualify my statement.

2856. I ask you whether you consider it fair and just that the surgeon in the cockpit, who is not exposed either to grapeshot or to musketry, and who has not the responsibility of command, should share equally with the executive officers who are on deck?—If called on to answer in a monosyllable, I say Yes, and I will give my reasons for the answer.

2857. *Captain Galton.*] What are your reasons for it?—I consider that the medical officer is very much exposed in going into action, in consequence of the improvements which have taken place in gunnery, by which no place is exempt from shot.

2858. Still is not the cockpit safer than any other place?—I think not, because, if the ship goes down, you are more likely to be drowned than the men upon deck, and the recent warfare on the coast of America exemplifies the danger to those employed below.

2859. *Captain Phillimore.*] Is the surgeon more exposed in action than the chaplain or the chief engineer?—No; because the chaplain should be with the surgeon.

2860. Do not the chief engineer and the surgeon and the chaplain all share alike in prize money?—I have not that at my fingers' ends, because it requires an accountant to go into the question of the distribution of prize money in the navy. There has been an alteration of class. The chief engineer shares in a higher class than the surgeon.

2861. *Dr. Bryson.*] If a man's leg is shot away on the upper deck, is not the surgeon sometimes immediately called to him?—Certainly; he is not always carried down to the cockpit.

2862. *Dr. Markham.*] Where you have a virulent fever, who is most exposed to the influence and danger of, say, yellow fever on board?—The medical officer.

2863. Are doctors exposed in boats?—In the last great affair which we had in the Crimea, as far as regards the naval officers, there was a larger proportion of officers in the naval medical service wounded than there was of any in the executive class. In the attack upon Sebastopol the proportion of wounded was greater amongst

medical officers than it was in the executive branch; that is to say, the ratio per cent. The surgeon of the "Albion" was wounded by a shell in the cockpit of the "Albion."

2864. *Captain Phillimore.*] How many naval medical officers were killed in that engagement?—I do not know of any who were killed. I know that a number died from over exertion, and from the exposure.

2865. *Dr. Markham.*] With regard to the exposure of surgeons or assistant surgeons in boats going upon an expedition, can you tell us anything upon that subject?—You are equally exposed with other officers. My place was in the barge, as an assistant surgeon.

2866. Is the chaplain ever placed in that position?—No.

2867. Or the paymaster?—No.

2868. Have you heard of casualties occurring to medical officers during those expeditions?—I am not prepared to name them at present.

2869. *Captain Phillimore.*] Are you aware that steam launches are now being introduced into the navy, and that in all future boat expeditions engineers will be employed in those boats to work the machinery?—I suppose that steam launches cannot be propelled without engineers.

2870. Will not they be then exposed to the same risk as the surgeons?—I should think so. Up to the time of any disembarkation of the force, when he would remain in the boat with his engine.

2871. Is it not also the custom frequently for the captain to have with him an officer of the paymaster's branch of the navy upon these expeditions to take notes?—A clerk.

2872. Are you aware that an order has been recently issued from the Admiralty, to the effect that on a naval brigade being landed, an assistant paymaster is to be attached to it?—I should think it very likely; it is a very judicious step. I do not know it. I have never seen it.

2873. When boats go away to attack a fort or to cut out a ship, is it not the duty of the senior executive officer in the boat to lead the boarders, or to lead the storming party?—I am not aware that that is the fact. He directs the storming party, but I do not know that it is his place to lead. I should say not. I should say that he acts injudiciously if he does.

2874. Has it not been the custom in the navy for an executive officer to lead the storming party?—I am not aware. I have not had sufficient experience to state. I know that they are never behindhand; but as to the actual place which they take, it depends upon themselves and upon the exigencies of the case.

2875. You will see by the prize proclamation of 29th June 1865, that the following scales are prescribed: "First class—Staff captain, inspector of steam machinery afloat, when embarked with a fleet; inspector general or deputy inspector general of hospitals and fleets, when embarked with a fleet, forty-five shares each. Second class—Senior lieutenant of a rated ship, not bearing a commander under the captain, secretary to the admiral of the fleet, or admiral commanding in chief, staff commander, thirty-five shares each. Third class—Second lieutenant, master, captain of marines, of marine artillery, or of land forces doing duty as marines, whether having brevet rank or not, staff surgeon, secretary to an admiral or to a commodore of the first class not commanding in chief, chief engineer, twenty-eight

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Dr. W. T. "eight shares each. Fourth class—Lieutenant or
Domville. "quartermaster of marines, lieutenant of marine
8 December "artillery, lieutenant, quartermaster, or ensign
1865. "of land forces doing duty as marines, secretary
"to a commodore of the second class, chaplain,
"surgeon, paymaster, naval instructor, sub-
"lieutenant, chief gunner, chief boatswain, chief
"carpenter, assistant surgeon, second master,
"assistant paymaster in charge, assistant pay-
"master, engineer, assistant engineer, gunner,
"boatswain, carpenter, eighteen shares each"?
—Yes.

2876. Mr. *Bush*.] Do you think that there is any injustice in that classification?—Yes, even the admiral's secretary is placed before us. I think that we have an equal right to share with an executive officer of equal relative rank, certain contingencies excepted.

2877. A staff surgeon is in the third class?—Yes. The medical officer in the army shares in prize money with his brother executive officers, and why should not the naval surgeon do the same?

2878. *Chairman*.] Is it possible to make every part of the two services alike in all respects?—They may be very closely assimilated.

2879. But they cannot always be made alike? Not always; it is impossible.

2880. Dr. *Bryson*.] Can they be assimilated upon the question of prize money?—They can.

2881. Mr. *Bush*.] Then in what class would you place the staff surgeon, in the second class?—I should place him in a class to rank with the commander of the ship if not in command. There is a distinction drawn between the commander of a ship where there is a captain, and the commander of a ship where he is *bonâ fide* the captain of the ship; but I would place a staff surgeon in the same category in relative rank as the commander of the ship when second in command.

2882. Dr. *Markham*.] Have you ever heard of instances in which a great sacrifice of medical life has taken place among army and naval officers through fever?—Yes; there was a great loss of life the other day.

2883. Where was that?—At Bermuda, with regard to which I would refer to the admirable report of Surgeon Major Burrows in the Report of the Army Medical Department for 1863.

2884. How many medical officers died there?—I believe that I am right in saying that six medical officers of the army and both the senior medical officers of the naval department died, and every one of the others had the fever.

2885. How many others do you think had the fever?—About six others.

2886. Dr. *Bryson*.] Is that in one service or both?—In the navy alone.

2887. Dr. *Markham*.] Do you think that that is equal to your going into action?—I should think that it is pretty smart firing.

2888. *Chairman*.] At the same time, are not the combatant officers and the men subject to this disease?—Not in the same degree. A man who is in daily contact with disease must be more exposed to it than others in the ship.

2889. Does not the yellow fever, when it attacks a ship, generally go through the ship?—There are often exceptions to that; it sometimes attacks one side of the ship and not the other.

2890. Mr. *Bush*.] You consider yellow fever a highly contagious disease?—I do.

2891. Captain *Phillimore*.] The Admiralty

Order with respect to servants, is as follows: "Care is to be taken that not more than one "servant is entered for every two ward-room "officers (exclusive of commanders and royal "marine officers), but when there may be an odd "number of officers borne, a servant may be as- "signed to an officer, giving the preference to "senior executive officers"?—Yes, but in one ship, the "Ajax," there was a second odd servant. The matter went forward for official adjudication.

2892. *Chairman*.] Was that servant discharged from the ship?—No, he was retained, and he was given to somebody else.

2893. Dr. *Bryson*.] Might not that be an exceptional case?—According to the interpretation it is not an exceptional case; in every case the staff surgeon would never come in for the odd servant, nor for any servant.

2894. Mr. *Bush*.] He must have half a servant?—Of course.

2895. With respect to promotion, I believe it is a fact that lieutenants can be promoted to commanders, and commanders to captains on half-pay, as a reward for distinguished services; are surgeons distinguished in the same way; is there any difference between the medical service and the combatant service in that respect?—There is a great difference; we are not rewarded for services in the same ratio that executive officers are. I can adduce my own case.

2896. The question was with respect to promotion on half-pay?—Surgeons are not promoted in the same ratio as executive officers of equal rank.

2897. It is the fact that they are sometimes promoted?—Very seldom.

2898. There is no regulation against it?—There is not; assistant surgeons are promoted, but the surgeon has to encounter a difficulty whenever there is a distribution of promotion. Assistant surgeons are generally promoted with the executive officers in action or in a boat action.

2899. *Chairman*.] Are you aware of a case in North America, where I found two assistant surgeons exceedingly attentive to their duties, in a case of yellow fever, whom I recommended to the Admiralty for promotion, and they were promoted?—Yes. I do not complain of the promotion of assistant surgeons.

2900. Mr. *Bush*.] Is the number of deputy inspectors limited by any rule in the service?—No.

2901. Then a surgeon for distinguished services might be promoted to the rank of deputy inspector general, in the same way as a lieutenant is promoted to the rank of commander?—Yes.

2902. But that very seldom takes place?—Yes, as there are only 15 deputy inspectors in the whole list.

2903. Is that owing to the limited number of deputy inspectors?—Yes, because no more deputy inspectors are made than can be employed, whereas that is not the case with the executive officers.

2904. Would it be advantageous or disadvantageous to the service to have a greater number of deputy inspectors?—It would be very advantageous, I should say.

2905. In what respect?—I consider that it would be very much for the benefit of the service if an officer with the rank of deputy inspector was attached to each fleet.

2906. Then irrespectively of any question of promotion, it would be an advantage to the service

vice if the number of deputy inspectors was increased?—I think so.

2907. Dr. Bryson.] What advantages do you think would follow?—I think that in the case of any contagious disease breaking out in a ship, or in cases of infectious diseases prevailing, it would be highly beneficial to the service if there were a senior sanitary officer, to direct the attention of the medical officers to particular points, and to confer with the Commander in Chief, as to the disposition of ships, the locale of disease. Also in the event of hostile operation, I consider it would be of the utmost importance to have an adviser upon the preparations to be made for the care and welfare of the wounded, in the person of an officer endowed with superior functions to those of surgeon of a ship.

2908. You would make that sanitary officer a kind of superintending officer?—Yes, and an adviser of the flag officer on sanitary measures; he should be over every other medical officer.

2909. Chairman.] Does not the admiral in command of the station always consult his medical officer in whom he has confidence on those points?—Yes; but I would provide that that officer should be senior to all the others; it sometimes leads to jealousy when he is junior to many others.

2910. Captain Galton.] You have said that the number of deputy inspectors is not sufficient?—I think that it would be advantageous to the service if there were more.

2911. For the purpose of securing promotion?—Yes, and also for the benefit of the fleet.

2912. In the navy have you not a very much larger proportion of inspectors and deputy inspectors compared to the whole number of officers than in the army?—Yes.

2913. In the army there are 1,086 medical officers altogether, and 33 inspectors and deputy inspectors; in the navy there are 581 officers altogether, and 21 inspectors and deputy inspectors; therefore the proportion of the higher ranks in the navy is very much larger than it is in the army?—But I think that we are rather unequal upon that point. I am open to correction, but I think that the number of assistant surgeons now on the Army List is owing to the amalgamation of the Indian branch of the service with our own, and in that way there are a great number of out-places, and also in England, so that that includes a great number of assistant surgeons, many of whom will be subsequently absorbed.

2914. Mr. Busk.] Is not the number of the assistant surgeons in the navy now very much below its normal amount?—I think that it is very much below its normal amount.

2915. Sir James Gibson.] There are fewer surgeons in the army in proportion to the number of assistant surgeons than in the navy?—Yes, there are 217 surgeons in the navy, and 219 in the army; whereas there are only 279 assistant surgeons in the navy, while there are 739 assistant surgeons in the army.

2916. Mr. Busk.] Have you anything to add to the evidence which you have already given?—We are anxious to secure the rank of staff surgeon as a *bonâ fide* rank, and that there should be a promotion to it, not only for long service, but for merit; we wish that there should be an intermediate rank established which would overcome the difficulty of promoting officers for distinguished and meritorious service.

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2917. Then I understand that at present the promotion to staff surgeon is by seniority only?—Yes.

2918. And you suggest that it should be done for distinguished service?—Yes, as has been done in the army upon the occasion of the epidemic at Bermuda.

2919. Captain Galton.] Then you want to have a compulsory retirement with the rank of surgeon major at a certain age?—Yes, at 55 years of age, as it is in the army.

2920. And that you have not now?—No.

2921. Chairman.] Do you consider that a grievance?—Some may think it a grievance, and some may think it a benefit.

2922. Mr. Busk.] What is the general feeling?—That the age should be 55.

2923. Captain Galton.] And that they should be compelled to retire at 55?—Yes, provided that the quinquennial system of staff appointments is carried out, and that officers holding dockyard or medical storekeeper appointments are permitted to complete their periods, although attaining the age of 55.

2924. Sir James Gibson.] Is the rank of surgeon major in your service not a *bonâ fide* rank?—No. The regulation says that there are to be four ranks, and that you are to be styled a staff surgeon; but you are not put upon a separate list as the surgeon major is in the army.

2925. Chairman.] Being put upon a separate list would not alter the rank or position?—It would promote to that rank for meritorious service, and would determine relative position with other officers.

2926. Mr. Busk.] Then a man cannot be promoted at once, however distinguished his services, from the rank of surgeon to that of deputy inspector?—He must serve three years as surgeon.

2927. But he cannot be promoted at once from the rank of surgeon?—The Admiralty in the Medical Warrant reserve to themselves the right at any time. I myself was employed in the arctic regions, where every assistant surgeon was promoted, but none of the surgeons were promoted to deputy inspectors; every other grade was promoted excepting the surgeons.

2928. Dr. Bryson.] You mean that you should have been promoted to staff surgeon?—Yes, if the rank had been existing.

2929. Sir James Gibson.] As there is a fixed establishment of deputy inspectors, and as a junior surgeon may render very important and valuable service in case of accident or of war, it being impossible to make him a deputy inspector, you think it very important that, in the navy as in the army, he should be able to attain the rank of staff surgeon for merit?—Certainly.

2930. Chairman.] You have alluded to the promotions in the case of the arctic service, and you say that all the executive officers were promoted; were those in command of the expedition and in command as captains of ships promoted?—The commanders of ships were promoted, and the captains got good appointments as soon as they could be obtained.

2931. But the surgeon could not be promoted?—Yes, there was a grade to promote me to. I could have been promoted if the Lords of the Admiralty had been so disposed.

2932. Mr. Busk.] There is no rule against it?—There is no rule against it as respects the surgeon, but there is as regards the captain.

Q 4

The

Dr. W. T. Donville.

8 December 1865.

Dr. W. T.
Domville.
8 December
1865.

The captain gains his promotion by seniority upon the list. Every assistant surgeon was promoted, and every first lieutenant of the ship was promoted, and every man who was a commander was promoted. Of the officers who were at the rendezvous, Beechy Island, the following were promoted: Commanders to be captains, four; lieutenants to be commanders, six; mates to be lieutenants, six; assistant surgeons to be surgeons, three; surgeons promoted, 0.

2933. Sir *James Gibson*.] Why was not the surgeon promoted?—Because the chasm was considered too great, I presume.

2934. Mr. *Bush*.] Did you receive any increase of pay?—I received nothing from it, and have received nothing from that day to this. We received increase of pay in the service. Every officer in the service received double pay.

2935. But you were not rewarded in the same proportion as other officers were?—No.

2936. Do you think that by the present arrangements the surgeons have sufficient power or control over the assistant surgeons, the sick berth attendants, and the men on the sick list?—That depends, I think, very much upon personal character.

2937. You would not propose any distinct regulation upon the subject?—I think that everything connected with the sick should be under the regulation of the surgeon; but I myself never had any difficulty upon that point.

2938. There is no grievance upon that point?—No.

2939. When you passed from assistant surgeon to surgeon, did you undergo a second examination?—Yes.

2940. Had you any fees to pay upon that occasion?—I paid five guineas as a fee to the supervisor of my operations.

2941. But not to the College of Surgeons?—I was one of those who entered the service without a diploma, therefore I passed for my diploma when I came home, and had to pay for it; but originally I had to pay more than five guineas.

2942. Is an assistant surgeon on promotion usually required to pay from 5*l.* to 10*l.*?—It costs more than that, because he must prepare for the examination. It is rather a searching one.

2943. Are you aware that assistant surgeons in the army are subject to the same fine?—The assistant surgeon in the army passes abroad through the medium of examination papers.

2944. Dr. *Bryson*.] Can he pass at home?—He can pass anywhere; wherever he may be he is called upon to pass his examination. If he is at Aldershot, or at Plymouth, or anywhere else, he passes his examination.

2945. Mr. *Bush*.] It costs him nothing?—It costs him nothing beyond the study of the brain.

2946. Captain *Galton*.] Would he not have to qualify himself just the same as the naval officer must qualify himself?—He has not to leave his regiment, but the naval officer requires to get six weeks' leave.

2947. That is only because he is not sufficiently acquainted with the profession beforehand?—We all require a little rubbing up; we are not any of us perfect.

2948. What fees have you to pay?—Five guineas for the demonstrator.

2949. Have you to pay that now?—Yes, an assistant surgeon has to pay it. If a man belongs to the Edinburgh College and applies to pass the college in London, he must pay a five-guinea fee,

because he is not a member of that college. If he belongs to that college he passes without paying any fee.

2950. Is it the case that an officer in the navy must get a certificate of competency from one of the colleges in the country, and not from his own department?—In addition to his own department he has always one examination in excess of the army man.

2951. Sir *James Gibson*.] Are not the army examinations for promotion as severe as those in the navy?—I have seen some of the examination papers in the army, and I consider them very fair, and a very good test of a man's capacity.

2952. Mr. *Bush*.] Supposing that the system of examination on promotion is continued, do you think it fair to allow an assistant surgeon a certain sum to meet the expenses?—I would meet that case by giving him three months' leave on full pay.

2953. Sir *James Gibson*.] Why should he not be examined in the navy as he is in the army, mainly, by questions, either under a Board or under an individual officer?—That would be preferable again.

2954. *Chairman*.] Is it not the wish of the officers themselves, and is it not advisable for the service as well as for themselves, that instead of having an examination on paper they should come and be examined by the college?—Provided that it is not an additional expense.

2955. Mr. *Bush*.] In the case of shipwreck what allowance does a surgeon receive?—If you look at page 158 of the Regulations, you will find the claim for loss of clothing, &c.

2956. What is a lieutenant allowed?—Lieutenants are allowed 80*l.*

2957. And what is a surgeon allowed?—The same.

2958. What is an assistant surgeon of six years allowed?—He is only allowed 60*l.*

2959. Is he of the same rank with the lieutenant?—Yes.

2960. Is there any reason for that difference?—None whatever, as far as I can see.

2961. Is the assistant surgeon likely to have the same effects?—Yes.

2962. Captain *Galton*.] Is anything allowed for instruments?—Books and instruments come in differently, in the same way as in the case of executive officers.

2963. He would get that in addition?—Yes.

2964. Captain *Phillimore*.] Are you aware that a lieutenant in the navy is not allowed anything for the loss of his sextant?—I was not aware of that; the words in the instructions are "to be used by all officers of the navy and marines." I was not aware that there were any exceptions.

2965. Mr. *Bush*.] Is the lieutenant supposed to have instruments?—Yes; I know that in the arctic regions the executive officers were paid for everything; my expenses were cut down 20*l.*, and all the executive officers were paid in full, they were paid for instruments and books, and everything else they possessed.

2966. Captain *Galton*.] Were not you paid for instruments?—I sent in a claim for 120*l.*, and the Admiralty drew their pen through 20*l.*, and gave me 100*l.*; we lost everything belonging to us, and I came home with a toothbrush and a hairbrush. A staff surgeon receives 20*l.* less than the officer with whom he ranks.

2967. *Chairman*.] What allowance are you alluding to?—I am alluding to the claims for the loss

loss of clothing; we are not classed according to our relative rank.

2968. *Mr. Bush.*] Is the uniform of the surgeon the same as that of other officers?—Precisely the same; excepting certain distinctive badges.

2969. *Dr. Markham.*] Have you any remark to make with regard to the staff surgeons?—The staff surgeons are at present two grades of rank inferior to that which is awarded by the Warrant.

2970. How does that happen?—By bringing up the commander.

2971. In what way does that act to the prejudice of the staff surgeon?—In social position he ranks after him, and, as it is now, he does not receive the relative advantages of his rank.

2972. *Mr. Bush.*] What do you mean by "social position," do you mean his seat at the mess?—On board ship his seat at the mess and his seat at the officers' table. If he is invited to dine anywhere on shore, he has at present to follow any executive officer upon whom the command of the ship to which he belongs may devolve.

2973. *Captain Galton.*] But only, I presume, during the time in which he is in command of the ship?—No, there is no exception; the regulation is taken advantage of, and we are placed subordinate to every executive officer.

2974. Does not it apply merely to the time during which the officer is in command of the ship?—No. In the case of a dinner by the Commander in Chief at Plymouth, the inspector general, ranking with a rear admiral was placed upon the left of the admiral by the admiral himself; his position was objected to by the captain of the hospital, and he claimed precedence before him; he therefore had to move to the side, while the captain of the hospital, who was junior in relative rank, was put upon the left of the admiral; that captain was a civilian officer while in charge of the establishment having no pendant.

2975. Was he in charge of the establishment at which the inspector general was doing duty?—Yes.

2976. That would be a case in point where the executive officer was in command, would it not?—But the executive officer was not in command at the admiral's table.

2977. But he was in command of a hospital at which the other officer was doing duty?—Yes, but if the lieutenant of the hospital had also been there he would likewise have taken precedence of the inspector.

2978. Although the captain was there at the same time?—Not if the captain was there at the same time, but if the captain had been absent the lieutenant would have taken precedence.

2979. Because the lieutenant would have been the commanding officer of the hospital?—No, but he was the officer upon whom the command might devolve; the captain of the hospital might be at the hospital.

2980. *Captain Phillimore.*] Was not this officer asked to the dinner simply because he was the commanding officer of the hospital?—I presume that he was asked from his official capacity, but if the lieutenant of the hospital had been asked, if the captain superintendent had been sick and could not have gone, then the lieutenant would have taken precedence of the inspector general, because he would have been "the officer or other person upon whom the command of such ship or station would devolve."

2981. *Dr. Markham.*] Supposing that the cap-

tain, the head executive, had been there, and supposing that the lieutenant under him had been at that entertainment, where would the doctor have been placed?—He could have been placed subordinate to the lieutenant; but I do not think that anyone would have committed such an outrage as to have placed him subordinate.

2982. You believe that he would have been placed next to the chief executive?—Yes.

2983. *Chairman.*] Then you would not alter the instructions?—Yes, I would alter the instructions, and I would say that in the establishment or on board ship this should act as it does now, that the medical officer should be subordinate to the senior executive officer, but not to every senior executive officer, in rotation, so as to go down to the second, third, and fourth executive officers. The words are, "who may assume the command," and that is construed to mean, may at any time; and not at the particular time.

2984. *Dr. Markham.*] Can you give any example where the senior executive officer has sat at the head, and where the medical officer, according to his relative rank, has not been placed next to the senior executive officer in command; that is to say, where a second executive officer being present, though inferior in rank to the medical officer, he has been put above him?—No, I cannot give you an instance of it.

2985. *Mr. Bush.*] Is it considered a grievance by the medical officers that they are regarded as a civil branch of the service, in contradistinction to a military branch?—I think that there is no grievance in it. I do not wish to be called anything than a civilian, provided I get the advantages of my relative rank.

2986. And you think that that is the general feeling?—Yes.

2987. Would it not remove such a difficulty as is suggested in this quotation which I am about to read, if the medical officers were regarded as belonging to the military branch: "If two officers of the civil branch have met together, and an officer of the military branch, under whose command the senior of the two is serving, be also present, the junior officer, whatever his rank and standing may be, cannot in such case take precedence of the officer of the military branch, but must assume his position according to his rank and standing after the officer of the civil branch next above him in rank and seniority." Would the difficulty in that very intelligible article be removed if the medical service were not regarded as a civil branch?—Certainly in that case.

2988. Would there be any disadvantage in their being removed from the civil branch?—None whatever.

2989. Have you any objection to being removed from the civil branch?—No; I wish to be a doctor, and nothing else.

2990. *Chairman.*] Then you would rather remain in the civil branch?—No, I would not; I have no choice.

2991. *Mr. Bush.*] But if any disadvantage arose from the medical officers being in the civil branch, it would be a simple way of obviating it?—Yes.

2992. And it would not be attended with any disadvantage?—Not that I am aware of.

2993. Are you aware of any reasons for a feeling, which I have understood is general, that medical officers have lost all confidence in the good faith of the Admiralty, chiefly on account

Dr. W. T. Domville.

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Dr. W. T. of certain facts which perhaps you are able to
Downville. state?—Yes.

8 December 1865. 2994. What facts lead the medical service to entertain that impression, rightly or wrongly?—The Admiralty have always been tardy in conceding relative privileges. As far back as 1805 there was an Order in Council issued for the benefit of the medical officers of the service, but it was never carried out. It granted to medical officers of the navy the same status and relative rank as is granted to medical officers of the army. It was not until 1855 that assistant surgeons became ward-room officers, although the rank had been given to an assistant surgeon of the army in 1805, 50 years previously; and an assistant surgeon in the army, if embarked to take a passage, would mess in the ward-room, while his brother officers in the navy messed in the midshipmen's berth.

2995. Captain *Galton.*] That has been removed, has it not?—The Admiralty were tardy in giving us justice.

2996. Dr. *Bryson.*] Do you think that that bill of penalties has deterred the young men from entering the service?—Yes, because the medical officers of the navy are in constant communication and contact with the leading medical students, and those students say, "Would you enter the service if you were I?" the reply to which is, "Certainly not."

2997. Mr. *Bush.*] But if these grievances have been removed, what is the present reason for the distrust?—It was 50 years before the last Warrant was carried out. We had a Warrant in 1859, which was satisfactory in its spirit to us all, but which has been abrogated or stultified in its particulars.

2998. In what respect has it been abrogated or stultified?—By the Warrant, surgeons in the navy ranked with majors. This relative position was abrogated, but was subsequently restored. By the Warrant of 1859, surgeons in the navy ranked with commanders in the navy, according to the date of the commission. They now rank with lieutenants in the navy of eight years' standing, according to the date of the commission.

2999. In contravention of the Warrant?—In contravention of the Warrant.

3000. *Chairman.*] Then the difference is not with regard to relative rank with combatant officers or the medical officers of the army, but with regard to the relative rank of the naval officers?—The two are inseparable.

3001. Do you not rank with a lieutenant colonel?—Yes.

3002. And you rank with a surgeon major in the army?—Yes, but I rank subordinate to a commander. Staff surgeons in the navy ranked with lieutenant colonels in the army, but junior of that rank; they consequently ranked relatively with post captains of under three years, but junior of that rank; staff surgeons now rank relatively with lieutenant colonels in the army, but junior of that rank, but in the navy relatively with commanders, but junior of that rank, which is *de facto* two steps lower than that accorded by the Warrant. The position of deputy inspector was also abrogated by ranking in the navy with commander, according to the date of the commission, thus placing him in the same grade with his junior officer as a surgeon major in the army. This abnormal condition of rank continued in force until the Circular of 3rd

August 1863, a period of four years, and was felt as a grievance.

3003. Mr. *Bush.*] Then, are you of opinion that, if the medical service were assured that the Warrant would be carried out in its integrity, they would be satisfied as far as that goes?—I think that they would.

3004. Dr. *Markham.*] Are there any other points in which the Warrant has not been carried out?—There is the absence of social position and of the advantages of relative rank. Relative rank in the army carries everything, according to the Warrant.

3005. Just state in a few words what the advantages are?—Social position and the advantage of relative rank.

3006. What are the advantages of relative rank which you do not get?—A servant, travelling allowances, and lodging money; and then there is the want of allowances when employed upon shore, relatively with executive officers.

3007. And prize money?—And prize money; that is a very important matter.

3008. Do you think that that comprises the list of the advantages?—There is a question with regard to surgical instruments for assistant surgeons, that they should be provided in the same ratio as in the army. The system of relative rank is carried out with every officer except with the staff surgeon. As an assistant surgeon he ranks with a lieutenant, and as a surgeon he ranks with a lieutenant of eight years' standing; but when he becomes a staff surgeon he goes back a step. When he becomes a deputy inspector and an inspector, he ranks according to his position, but the staff surgeon occupies an anomalous position.

3009. Mr. *Bush.*] What would you suggest as a remedy for that?—That he should rank with a commander.

3010. *Chairman.*] Are you aware that a case occurred in which the surgeon of a ship was senior to the commander, and wore three stripes upon his cuff, while the commander wore two, and that in consequence of that anomaly it was found expedient to raise the commander one step in rank?—I have no doubt that that arrangement might have been carried out, but I do not know the instance which you quote.

3011. It is the fact that such was the case, and that, in consequence of the difficulty of carrying out the Order in Council to the full extent in this particular, it was found absolutely necessary for the public service to raise the commander a step in rank?—In three-fourths of the ships in the service, the surgeon is senior to the commanding officer in relative rank. By the expression "commanding officer," I mean the first lieutenant or other executive officer who carries on the routine duties of the ship.

3012. Do you think that it is advantageous to the public service that the medical officer of a ship should hold higher relative rank than the officer who commands that ship?—I see no objection to it; he has no military authority.

3013. Do you think that it is advantageous to the public service?—It is advantageous to the medical officer, certainly.

3014. But not to the service?—It cannot interfere with the service.

3015. Dr. *Markham.*] Supposing that an executive officer who was low in rank, say a junior lieutenant, was by accident in command of the ship, and that a senior medical officer was present, would it be possible to take away the relative

tive rank from the medical officer?—He can have no authority while there is an executive officer in the ship; every civil officer is subordinate to the senior executive officer, whether he is a lieutenant or a midshipman.

3016. And there is no disadvantage to the service from it?—No. It is a known fact that, in a great many ships now in commission, the medical officer is senior in relative rank.

3017. And no inconvenience results from it?—None that I am aware of.

3018. Captain *Galton*.] What happens in the case of a chaplain, he is purely a civil officer?—He has no rank at all.

3019. How would it be if the surgeons had no rank?—I should have no objection to it at all, provided that we enjoyed social privileges.

3020. I suppose that the chaplain dines at the ward-room mess?—Yes.

3021. And if the surgeons dined at the ward-room mess, would there be any difficulty if they were purely civilians?—When an officer gets to a certain standing in the service, I think that he should have a certain position awarded to him; that is to say, awarded to him at the ward-room mess.

3022. You think that he should dine at the mess according to his rank?—Yes.

3023. But could not he hold an entirely civil position without any difficulty?—Yes, provided that he got certain advantages according to his length of service. You must have various degrees of men where there is any work to be accomplished which requires a division of labour, and you cannot separate the one from the other.

3024. Mr. *Bush*.] But you think that the substantial advantages are of more importance than the nominal rank?—Certainly; as it is now on board a ship, even an inspector of hospitals messes

with a lieutenant, whereas a major in the army would mess with a captain; at page 225 of the Regulations there is a most important provision.

3025. Dr. *Markham*.] What position does a deputy inspector on board ship hold as regards mess?—An inspector and a deputy inspector are to mess at the commander's table; it does not apply so much if an officer belongs to the ship, but if he has taken a passage he should receive a higher position.

3026. Mr. *Bush*.] Those are anomalies which could be easily corrected?—Yes.

3027. Dr. *Bryson*.] Do you think that the medical officers would care to obtrude themselves at the captain's table?—Certainly not, but it is an invidious distinction. Of course, on board a ship where an inspector is *bonâ fide* borne, he should mess with the ward-room officers along with the others; but I think that when he has embarked for a passage, he should not be subject to that distinction.

3028. Captain *Galton*.] Would not it have rather an extraordinary effect if there was in the ship in which he was embarked an officer senior to him doing duty?—It never could take place, or it would be most exceptional if such a thing ever happened.

3029. Dr. *Markham*.] I suppose that the occurrence which you mention is very rarely likely to take place?—But still it remains as an invidious distinction; it is galling to one's feelings. Many of these things, I admit, are trivial, but still they are galling to us, and when a man has the choice of avoiding them he does so.

[The Witness withdrew.

Adjourned to Monday next, at Two o'clock.

Monday, 11th December 1865.

PRESENT :

Captain Galton.
Sir James Gibson.
Dr. Bryson.

Captain H. B. Phillimore.
Dr. Markham.
Mr. Bush.

SIR ALEXANDER MILNE IN THE CHAIR.

Dr. WILLIAM RICHARD EDWIN SMART Examined.

3030. *Chairman*.] WHAT rank do you hold in the naval service?—That of Deputy Inspector General of Hospitals and Fleets.

3031. How long have you held that rank?—Since the 17th of September 1858.

3032. How long were you in the lower ranks in the medical department?—I had been an assistant surgeon about nine years and three-quarters, and I have been a surgeon about eight years.

3033. You were then promoted?—I was promoted after about 17 years' service.

3034. What appointment do you now hold?—I hold the appointment of deputy inspector-general, in charge at Greenwich Hospital.

3035. You are aware that the inquiry of this Committee is principally directed to the cause

which prevents young men from entering the service?—Yes.

3036. Can you afford the Committee any information as to the reason why young men do not come forward for the naval service?—I think that, in the first place, there are fewer students in proportion to the increase of the population. We have not an equal number of men coming into the profession, and I think that they find much wider spheres for action than they did 20 years ago. The emigration service has largely developed, and the packet services have greatly increased in extent. In the emigration service they have the advantage of good pay, and they have the first position on board those ships, and when they reach the colonies they very frequently settle down in them; there is a field

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open to them. If you take the Peninsular and Oriental Company, the medical men are paid by that company exceedingly well; better, I believe, than assistant surgeons in the navy.

3037. Do you know the pay in that company's service?—Fifteen pounds per month. The ground upon which I make the statement was afforded me by an assistant surgeon in the navy, who served in the Peninsular and Oriental Company's service seven years ago, and he stated that, when in the Peninsular and Oriental Company's service, his pay was 180*l.* per annum continuously, with everything provided, even to bed, linen, &c. "That is considerably more than I now make after nearly six years' service in the navy," he added.

3038. Is that 180*l.* exclusive of fees?—I believe that they are not allowed to ask fees, but I believe that they are allowed to take them; I have no doubt that they take them. From my service in China I know that there are a certain number of posts occupied along the coast, and that several medical men who have gone out in the Peninsular and Oriental Company's service very recently have settled in places which are advantageous.

3039. In what capacity?—As medical men. For instance, when I was in charge of the hospital at Hong Kong, it happened that the merchants who had stations at Foochow were desirous of getting a medical man to settle there, and an offer was made of 800*l.* a year, each of eight Hongsg guaranteed 100*l.* per annum to a medical man to go there. The offer was first made to one of my assistant surgeons. He came to me about it. I said, "There are difficulties about your getting out of the service; you must leave the service becomingly, and as you are here with the consent of your parents, they being alive, you had better communicate with them, and learn their wishes." He did so, but he would unquestionably have resigned the service had I not interposed in that way. It happened that before he could get his reply, a vessel came in with a young surgeon who had just come from England, and had been one trip up the coast in one of the company's vessels; he heard of this place, and he came back to Hong Kong; he severed the tie with the company, and took the charge, and is there, I suppose, to this day. I only mention that as an instance of how these young men profit by the service which they are in.

3040. Mr. *Busk*.] What pay was offered to this gentleman in the navy?—£.800 a year.

3041. *Chairman*.] At once?—Yes. The houses have a great many clerks, and the offer was 800*l.* a year to attend the establishments. With these princely merchants a few hundreds are of very small importance; and if there are ladies at the station, you may be sure that they will always take care to get a good medical man.

3042. Mr. *Busk*.] What is the pay of an assistant surgeon in the navy for the first six years?—10*s.* a day.

3043. How much is that a year?—182*l.*

3044. Then he would get 2*l.* more in the navy than in the Peninsular and Oriental Company's service?—Yes; but he must pay his mess in the navy, and in the company's service he would not.

3045. What is his pay in the navy at the end of six years?—I think that after five years it is 11*s.* 6*d.* a day, and that after 10 years it is 13*s.*

3046. With those prospective advantages in

pay, do you not think that the position of the assistant surgeon, even as it is, is preferable in a pecuniary point of view to what it would be in the Peninsular and Oriental Company's service?—Most certainly not.

3047. Dr. *Markham*.] Do you know whether there is a general feeling of discontent among naval medical officers with reference to their pay, rank, and position in the naval service?—I think that there is a very general discontent.

3048. Do you know whether that discontent is reflected outside in the medical profession, so as to prevent medical men from entering the service?—I have no doubt that it is.

3049. And do you know whether at the present time there is a deficient supply of medical men for the navy?—I imagine that there must be, because on taking the Navy List, I see that in many ships the duty of assistant surgeon is done by a surgeon. I see that in many ships which should have assistant surgeons appointed, there are none.

3050. As regards pay, what alteration would you propose to make in the present scale, such as you think would give satisfaction to naval medical officers?—I think that there ought to be a very considerable improvement in the pay of medical officers, if we are to induce them to come into the service, and to stay there.

3051. Can you mention any scale which you would propose as an alteration of the present scale?—I have thought over the matter, as follows: an assistant surgeon on his appointment deserves 10*s.* a day as at present, and I do not know that it is advantageous to give him more at starting. Then, according to the present scale, after five years' service, he gets 11*s.* 6*d.*; I would give him, when he had served four years, 12*s.* 6*d.* a day, because, having got over his first commission, his value then is much increased. I think that, after seven years' service, having reached 30 years of age, if he is worth anything as a medical man, and still wishes to adhere to the navy, he should have 15*s.* a day.

3052. Dr. *Bryson*.] A man would lose something by being on half pay?—Yes; he might possibly have lost 12 months; but that would not be so at present, with the small number of assistant surgeons which we have, when it is necessary to employ every one immediately.

3053. That being on half pay is a dead loss of time, is it not?—It is a dead loss of time; it is a loss of time which reflects upon the medical man very much as regards the period at which he may arrive at promotion or at staff rank.

3054. *Chairman*.] What is the next scale which you would propose?—The next scale is the surgeon's. Considering that our average of promotions to the rank of surgeon is about 10 years, an officer is at least worth 18*s.* a day as a surgeon on promotion; we always find that, on promotion, men are contented for a stage. Then, after 14 years, I would give him 20*s.*

3055. You fix upon periods of four years?—I have done so so far, because it meets my views of the peculiarities of the service.

3056. Mr. *Busk*.] That would be about equivalent to five years in the military service?—Yes; less so in the grade of assistant surgeon than in that of surgeon. Then, after 17 years' service, I think that the surgeon's pay should increase 2*s.* 6*d.*

3057. That is in three years more?—Yes. After a man has risen somewhat in the service I think

think that it is a great advantage that he should have frequent improvements in his pay. His family, if he is a married man, may go on increasing, and the chances are that he wants the money more. A staff surgeon who has served 20 years I think should be paid 25 s. a day.

3058. *Chairman.*] That would be an increase according to the present scale of 3 s. a day?—Yes. After 25 years I think that a surgeon should have at least 30 s. a day. He must have been a good officer, and must have served the public steadily, and if a medical man is worth anything he must be worth that then.

3059. You mean after 25 years' service on full pay?—Yes.

3060. *Mr. Busk.*] That may be after 30 years of his life?—Yes. If you go through the Navy List and take the average age, I believe that you will find that very few will have finished 25 years' service in less than 30 years.

3061. *Chairman.*] Then you come to the deputy inspectors?—Yes. If a surgeon serves on to 30 years (and I do not see why he should not) I think that after 27 years he should have another 2 s. 6 d. a day, which would make it 32 s. 6 d. That the service would generally consider that a man who had risen to be a deputy inspector-general would have got on in private life, and I think that he, as such, is badly paid at present. I have now been serving seven years on the same income, with no increase of pay, and I think that that is very discouraging.

3062. I thought that the increase of pay was after five years?—I was promoted at 17 years. I am upon 511 l. a year now, after over six years' service as a deputy inspector. I must serve two years more as a deputy inspector before I can get an increase of that pay; that is very discouraging. I must complete 25 years' service.

3063. You got early promotion?—Yes.

3064. And therefore you have not completed the period of time which will entitle you to an increase of pay?—Yes, just so; it is a long course to run before there is any improvement. I think that a deputy inspector-general, whatever his standing in the service may be, as he is taken out from a list of 300 surgeons, should begin at 35 s. a day on promotion.

3065. Instead of 28 s.?—Yes; and after 25 years' service I think that he should have 40 s. instead of 30 s. That would just give him 10 s. in advance of a surgeon of that standing. He has much higher responsibilities. After 30 years' service he should have 2 l. 10 s. a day. As regards inspectors general, I believe that the inspectors of the Privy Council, who are civil inspectors, and who never see foreign service, have three guineas a day. Looking at that fact, I think that an inspector general, who most likely is a man of at least 28 years' service, is worth 50 s. a day to the navy, and after 30 years' service I think that he should have 60 s. a day.

3066. *Sir James Gibson.*] With regard to the retirement, do you think that there should be any increase in the rate?—Yes; that is very essential. There is a difference with regard to time between the army and the navy which tells disadvantageously to the navy.

3067. *Chairman.*] In what way is there a difference of time. Do you mean that there is a difference at the present moment?—At the present moment a surgeon in the army retires at 55 years of age, and a surgeon in the navy retires at 60.

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3068. *Dr. Markham.*] But what is the difference with regard to pay on retirement?—As regards retirement, I think that there would be an advantage to the service in letting a certain number of men slip out of it at 20 years' service. There are many men who get dissatisfied, and are glad to go. There are men who marry or get property left them, who would be glad to go, but who remain in the service; and I think that very often when they do remain, they want to pick and choose their appointments; those men are as well out of the service as in it, and I think that many men would go at 20 years if they were allowed to do so.

3069. *Dr. Bryson.*] Would you increase the half pay in the same proportion as the full pay?—No; I think that the half pay in the navy at present is good and fair up to 20 years. At 20 years I would give a staff surgeon 18 s. a day and allow him to retire.

3070. *Mr. Busk.*] What is the present rate of pay?—16 s. 6 d.

3071. *Chairman.*] Coming to the staff surgeon, after 20 years' service, what do you think that he should have?—18 s. a day on half pay, or retirement if he wishes it; after 25 years I would give him 25 s.

3072. That is an increase of 7 s. in five years?—Yes; in order to draw him on to serve those five years, because I believe that they are the most valuable part of a man's life.

3073. What age would an officer then be?—He would be, after 25 years of service, from 50 to 55 years of age.

3074. *Dr. Markham.*] If he was in health that would probably be the most valuable part of his medical service?—Yes; I think that men ought to be paid well, and to have inducements held out to them to serve between 50 and 55 years of age. I think that 7 s. a day improvement to the half pay would be sufficient to keep men in the service.

3075. *Chairman.*] What do you think after 30 years' service should be the half pay?—After 30 years' service I think that the medical officer should have 30 s. a day as a surgeon.

3076. Will you go to the other grades?—After 25 years' service I think that a deputy inspector should have 30 s. a day as half pay instead of 22 s. 6 d. as it is now, and after 30 years' service he should have 2 l.; after 35 years' service he should have retirement on full pay.

3077. *Dr. Markham.*] What would that be?—It would be 2 l. 10 s. a day: I should propose that if he served five years after 30 years' service he should have 50 s. a day, and that he should be compelled to retire after 35 years' service on 2 l. 10 s. a day; very few men of the rank of deputy inspector would receive that sum; they would scarcely ever serve 35 years.

3078. *Chairman.*] With regard to retirement after 20 years' service, do you not think that it would cause a heavy burden upon the country?—I think not; I think that the inducement of 7 s. a day for retirement at the end of 25 years' service would be sure to keep men serving in order to obtain it.

3079. What would you propose as the retirement after 20 years?—18 s. a day; my impression is that the inducement of 7 s. a day, at the end of five years more service, would be sure to keep men longer in the service; from my own experience of the views of medical officers I certainly

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tainly think that there would be no difficulty if there were held out to them an extra income of 7 s. a day as half pay at the end of 25 years, and that they would be sure to remain for that time.

3080. But you say a great number would take advantage of the retirement at 20 years?—Some whom we could well spare would take advantage of it; but I think that they would be very few when there was an inducement of 7 s. a day more half pay after five years longer service.

3081. Dr. Bryson.] You think that there would be a considerable class of men who would retire willingly, and whom it would be desirable to get out of the service?—I think that there would be some, but not a great number; I think that some would possibly go; certainly the increase of 7 s. a day would induce the majority to remain.

3082. That is to say, the better men?—Yes.

3083. Would you recommend an optional retirement at the end of 20 years?—I think that it would be a great boon to the branch of the service, and I think that it would not be availed of by many very good men.

3084. Do you think that the bad men would take it and go away?—I think that such would, if any remained after 20 years' service.

3085. Chairman.] Do you not think that they would rather stick to the service when they had an advantage, than go away to practise where it would be a chance whether they succeeded or not?—I think that good men would stick to the service.

3086. Sir James Gibson.] Would it induce good men to go into the service?—I think so; they would see that if things went badly with them, and they did not see their way clear to rise in the service to the rank of inspector general, they might slip out of the service at 20 years. As far as my experience in the service goes, I have heard a great many men talk of leaving at 20 years, but they failed to do so as soon as they got another appointment.

3087. Chairman.] If you give the boon of retiring at 20 years, do you not think that it would be reasonable, in order to prevent a burden coming upon the country from an early retirement, that you should fix the retirements at a lower rate than the half pay?—I do not see that. If a man has earned 18 s. a day for his half pay at that time, I do not think that it ought to be reduced if he is allowed to retire.

3088. Dr. Bryson.] A man after 20 years' active service is not very fit for a sea-going ship, is he?—I have known a great many men in the service who after 20 years have had a great deal of zeal and energy remaining, so that they would keep employed on actual service; but I have no doubt that generally speaking 20 years' actual service on board ship will take a great deal out of a man.

3089. Do you think that in time of war surgeons are willing to serve with sea-going ships after 20 years' service?—I think that they would be if they had a better inducement of retirement at the end of five more years. I should look upon that as almost certain to draw men on.

3090. Dr. Markham.] Do you think that more is taken out of a naval surgeon in 20 years than out of an army surgeon?—I will give no opinion upon that subject; it is a matter which I have not considered: generally speaking, I think that naval officers are not the men at 50 years of age

which army officers are, taking the whole body of the service.

3091. Sir James Gibson.] Is not a life at sea more healthful than a life on shore in an unhealthy climate?—That is such a wide question that I scarcely know how to go into it.

3092. Chairman.] What do you think should be the half pay of an inspector general?—I think that an inspector general who has served 25 years ought to get two guineas a day, and after 30 years 2 l. 10 s. a day. After 35 years I think that he should retire on his full pay.

3093. According to your scale it would be 60 s. a day?—Yes, he must then be a man of 65 years of age.

3094. Dr. Markham.] Would you have a compulsory retirement at 35 years?—Yes, he now retires at 70.

3095. Chairman.] It is 70 years of age in the navy and 65 in the army?—Yes; I would say that all medical officers ought to retire compulsorily after 35 years' service, and I believe that 60 years of age would be a proper age for deputy inspectors to retire at, and 65 for inspectors. I think that they ought to give up active service for the benefit of the rising generation.

3096. At what age do you recommend that surgeons should retire?—There is considerable difficulty on that point, upon this ground, that the surgeon in the navy has not the chance of making up his time for his full retirement as the surgeon in the army has, from his lapse of time on half pay, and if he is serving on towards 60 or after 55, no doubt he has got into a good appointment, such as a dockyard, or something of that description, and I think that it is not right to disturb that man; he is enjoying a prize of the service, and it is a pity to disturb him until he has either completed five years, as the appointments run at present, or until he is 60 years of age.

3097. Are you aware that the very reason which you have now given is the reason why the Admiralty established the ages of 60 and 65?—I am not aware of it. I think that the deputy inspectors and the inspectors might retire earlier, but I would let the surgeon serve on until he is 60, instead of 55 as in the army, on the ground that he has not the chance of making up his time for retirement that he would have had if he were an army officer.

3098. Dr. Markham.] Referring to the Order in Council of 1859, it, I believe, was meant to put naval medical officers in as good a position as army medical officers?—It was received as such.

3099. Can you state in what particulars, if in any, it put naval medical officers in an inferior position to army medical officers?—In the first place it says that after 20 years on full pay, 10 of which shall be in the rank of surgeon, he shall be styled staff surgeon. In the army there was no such restriction upon the medical officer.

3100. Chairman.] You refer to an assistant surgeon's time?—Yes. I think that an officer should be styled staff surgeon when he has completed 20 years' service.

3101. You mean that the whole of the assistant surgeon's time should count?—Yes.

3102. On full pay?—The whole of his time on full pay, I think, should count.

3103. Towards future rank, pay, and retirement?—Yes. A surgeon who has not the advantage of being promoted to that rank at 10 years, supposing that he serves 12 years before he is promoted

promoted to the rank of surgeon, is in the service 22 years before he is a staff surgeon. He loses the benefit of the pay, and if he dies in the meantime his widow is deprived of her annuity as a staff surgeon's widow, and his children are deprived of their increase of compassionate allowance. I therefore think that that is a very great disadvantage to the medical officers in the navy.

3104. *Dr. Bryson.*] After he attains the rank of surgeon he may lose two or three years more?—Yes.

3105. Therefore a man may be 25 years before he can be made a staff surgeon. Admitting that he has served 10 years as an assistant surgeon, and is then promoted, he will most likely lose three years on half pay during the next 10 years?—I should think so, on the average.

3106. Does not that throw him further back still?—Of course it does in attaining to his rank of staff surgeon.

3107. *Dr. Markham.*] And that is the case although he may wish to serve?—Yes. However willing he might be to serve he might not get ships.

3108. What are the other points in which the naval medical officer is put to a disadvantage as compared with the army medical officer; is there any difference as regards compulsory retirement?—Yes; there was a difference in the compulsory retirement, inasmuch as the surgeon in the army retired at 55 years of age, and the surgeon in the navy at 60. The deputy inspector and the inspector in the army retired at 65, but in the navy the deputy inspector retired at 65, and the inspector at 70. Those were felt as points of inferiority as regards the two war-rants.

3109. Was there any difference between the two services with regard to the allowances on shore?—There is no doubt of it.

3110. Can you tell us in what particulars?—Yes. I know that if I had been a deputy inspector in the army at Bermuda, when I last served abroad, my pay would have been 100*l.* a year more than it was.

3111. *Chairman.*] Will you explain what your allowances were at Bermuda. In what way would your pay in the army have been 100*l.* a year higher than your pay in the navy?—I should have been allowed a servant and a groom, and rations for myself and my wife, children, and servants.

3112. But had you not rations?—Yes; commuted for myself alone, at 3*s.* 6*d.* per diem. But even with that the difference would have been 100*l.* a year. For a considerable period of the time that I was serving there was a force of over 1,500 men in the fleet, and I should have had an additional 5*s.* a day according to the army scale in addition to the 100*l.* a year.

3113. Then the deputy inspector at Jamaica would, of course, claim the same thing?—I do not urge that, because I do not think that it is compatible with the stations; his claim would be greater than mine; I should have had forage for two horses also.

3114. *Dr. Markham.*] The army men do get these things?—Yes.

3115. *Mr. Busk.*] Your half servant remains on board the ship?—Yes.

3116. *Dr. Markham.*] Is there any other difference which you can give us?—Yes; there is a very great difference on war service. When I was in China, in charge of the naval hospital

there, my pay amounted to about 600*l.* a year; my daily pay came to 511*l.*, and I had 4*s.* subsistence, which made about 600*l.* a year.

3117. *Chairman.*] Which exists at this moment?—Yes; there were medical officers belonging to the fleet who were detached for service at Canton with the marines; the assistant surgeons got 600*l.* a year.

3118. From what source?—As war batta and different allowances made on account of the special service on which they were employed.

3119. In the field?—In the field; if I had been a deputy inspector in charge of an army hospital at Hong Kong, my pay would have been 2,000*l.* a year or thereabouts at that time.

3120. *Sir James Gibson.*] Was not that owing to there being Indian troops in China who had the Indian allowances, and owing to the consequent necessity of giving the British troops the Indian allowances?—I have no doubt that that was the reason, and I believe that such a difference does now exist.

3121. Are you not aware that a deputy inspector in China only gets now an allowance of 3*s.* a day?—I am not aware of what is the case now. I am only sure of what existed when I was there.

3122. *Dr. Markham.*] Do you know whether there is any difference now?—I cannot say; with regard to the allowances when serving in any naval hospital in England, the medical officers who are on full pay in the navy lose the advantages which they would have if they were borne on the books of the ship; if I were borne on the the "Fisgard's" books, I should be allowed 1*s.* 6*d.* a day for my rations, and a servant, of which I am deprived, because I am what is termed a civil servant of the Admiralty, although I am now on full pay; that is an anomaly.

3123. *Mr. Busk.*] Then you think that all officers serving on shore ought to have allowances to compensate them for servants and subsistence?—Yes, all who are on the full pay list of the navy.

3124. *Chairman.*] Is that allowed in the army?—I believe that it is, under variation; they have a graduated scale of allowances.

3125. *Dr. Markham.*] Is there any difference with regard to prize money between the Army Medical Warrant and the Naval Warrant?—In the army, medical officers get their prize money entirely by relative rank. In the navy they do not; the Army Warrant of 14th October 1858, article 17 says, "Such relative rank shall regulate the rates of prize money." The Navy Warrant of the 30th May 1859, says, "The medical officers will share prize money according to the proclamations which may be in force for the time being."

3126. *Captain Phillimore.*] Will you look at the proclamation (*handing the same to the witness*)?—The idea of relative rank is entirely disregarded here.

3127. How do you suppose that that proclamation is regulated, by the risk or by the relative rank of the persons engaged in the fight?—I imagine that it is not done either by the one or the other; I cannot conceive that this involves either principle, because I take it that if it were by the risk of life, the relative rank would more clearly indicate the value of a man's life than anything else can do; therefore I do not consider that this can be at all applicable to the principle

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principle of the relative value of life or the risk of life.

3128. *Chairman.*] Do you think that the risk of life to a medical officer is greater than the risk of life to a combatant officer?—No; as further instances of what I was saying, the senior lieutenant of a rated ship gets 35 shares of prize money, the staff surgeon, who is superior in relative rank, gets 28 shares, the surgeon, who ranks with the senior lieutenant of a rated ship, gets 18 shares, so that the principle of relative rank is not maintained.

3129. Certain officers are all classed together?—Yes.

3130. And of course it depends upon the number borne in a ship as well as upon the rank, as regards these questions of the shares. There are two things embraced, not only the question of the individual, but the number borne in the ship at the time—for instance, there would be one surgeon for six lieutenants?—Yes, and with the exception of the senior lieutenant, the lieutenants come in for their 28 shares the same as a staff surgeon; the junior lieutenants would get the same prize money as a staff surgeon.

3131. *Dr. Markham.*] Do you think that just?—No.

3132. What do you consider the risk of the surgeon on board ship?—I consider the risk of the surgeon to be considerable.

3133. *Chairman.*] But not so great as that of a combatant officer?—I think that if we go on with the armour-plated ships, the safest part will be above water, especially in the case of torpedoes, and that the surgeon will go down as the assistant surgeon did in the "Bombay;" the two or three last keeping the ship were destroyed. I think that if the proposed mode of warfare is carried out there will be a greater risk in the lower than in the upper part of the ship.

3134. *Mr. Bush.*] Then you consider that the surgeon of a ship runs as great a risk as the first lieutenant?—I have no doubt that, under these new circumstances, he would. I would not say that he did so under the old system of warfare in a general engagement.

3135. *Chairman.*] Is it your opinion that the officer on the poop, exposed to grape shot and musketry from the enemy, is not more exposed than the surgeon, who is generally in the cockpit?—No, that is not my opinion; but I think that I have not conceded the principle, that risk of life is allowed for in the prize money regulations.

3136. Is not the officer on the poop of a line-of-battle ship subjected to more risk from musketry and grape shot than the surgeon who is below.—On a *prima facie* view one would say he would be so; but then we should take into consideration that the risks of life which of late have been incurred by naval officers have not been under those circumstances; the risks of life have been in land expeditions and in boat expeditions, where the medical officers are intimately mixed up with the executive officers.

3137. *Dr. Markham.*] Is not the medical officer exposed to risks in the shape of fever, to which the commanding officer is not?—Yes; but that would not enter into the question of prize money.

3138. Is he not exposed to risk from fever, which the commanding officer is not?—Undoubtedly.

3139. Does not that possibly equalize the risk

and danger of the two men, one of whom stands on the poop to be shot at and by musketry, and the other of whom has to go below deck to be shot at by fever?—Yes, but that does not refer to the question. In the general run of a medical man's service that must occur.

3140. On the average, do you think that, from fever and from wounds and so forth, medical officers, *pro rata*, according to their numbers, are not as often affected as combatant officers?—I should think that they are, as a general opinion, knowing the number of men who fall in epidemics of yellow fever or other diseases. I think that the medical branch of the service stands its fair risks in that way.

3141. *Chairman.*] In cases of fever?—In cases of fever. I think that the risks which the medical officers run from epidemic diseases on board ships are equal to the risks which combatant officers run of being killed in actions.

3142. *Captain Phillimore.*] Do the medical officers afloat in the navy generally run more risk from fever than other members of the medical profession?—Yes, undoubtedly.

3143. In what way?—They are exposed to the frightful fevers of the West Indies, to which members of the profession practising in London are not exposed. They are exposed to the diseases of tropical climes in general, as dysentery in the East Indies, and remittent fevers on the coast of Africa, which carry off a great many. Those circumstances make a great contrast with the position of medical men in private life.

3144. *Dr. Markham.*] You say that a great deal of the business which is now done in naval affairs is done in open boats, in cutting out and so forth; in those cases do the medical officers run equal risks with the combatant officers?—I have no doubt of it. I have as an assistant surgeon frequently been in boats; we used to go in the largest boat there was in going up the rivers on the coast of Africa, where we were liable to be fired on; I had no more protection than the lieutenant in command of the boat.

3145. *Captain Phillimore.*] In the event of a man being wounded, would he not be carried away as far as possible from under fire?—Under what circumstances?

3146. Whenever it was possible, when the men were landed on shore, or even in boat expeditions?—Yes, as soon as he could be picked up he would be taken away; but in the heat of an engagement I do not imagine that they think very much about picking up the wounded for the moment.

3147. *Dr. Markham.*] I understand you to say that generally naval medical officers run as great risks, or something approaching to them, as their combatant brethren?—I think so. I think that in the new warfare which is about to commence they will run at least an equal risk, if not a greater.

3148. *Captain Galton.*] Is it not your argument that the naval medical officers should at all events have similar advantages to the army medical officers in respect of prize money?—That is all that the medical officers of the navy would wish, that they should have a schedule drawn out according to relative rank, which really seems to embody the principle of the value of a man's life to his family.

3149. *Captain Phillimore.*] Upon that principle,

ciple, as everybody risks his life in action, ought not all prize money to be shared equally?—According to relative rank. If we take ships, supposing that there is a general action, there may be vessels in that general action which never came into the fight at all; every one in those ships would share in prize money, although he had run no risk whatever.

3150. *Chairman.*] Being in sight?—Being in sight.

3151. And therefore using a moral effect so far upon the enemy?—Yes, without risk of life.

3152. *Dr. Markham.*] Was not there an alteration in the Order in Council of 1859, which operated somewhat in altering the position of some classes of naval surgeons, with regard to the relative rank which was previously given to them. Can you tell us what that was, or whether it is abrogated in any way?—When this Warrant was issued the surgeon had attached to him the rank of a major in the army, and it made him in relative rank the equal of a commander on board ship. The staff surgeon had the rank of a lieutenant colonel but junior of that rank, which placed him on the same relative scale as a junior post captain of under three years, but junior to him. In those two instances there have been alterations, so that the surgeon does not rank with a commander, but with a lieutenant of over eight years; and the staff surgeon does not rank with a post captain of under three years, but ranks with a commander and junior to him. Thus he loses his position relatively with the surgeon majors of the army who rank with commanders, according to the date of commission.

3153. Then the surgeon in the navy does not hold the same relative rank as the surgeon in the army?—He does not.

3154. What would you propose, in order to bring him back to what you consider ought to be his relative rank?—Simply to rank with a commander, by the date of his commission.

3155. You mean a staff surgeon?—Yes.

3156. *Chairman.*] Does not he at this moment rank with a surgeon major of the army?—He does not, because a surgeon major in the army ranks with a commander of the navy by seniority, and a staff surgeon in the navy ranks junior to a commander.

3157. Does not the military rank of the naval medical officer exactly correspond with the military rank of the army medical officer?—I look upon it that we have a connecting link between the two in the commander's rank.

3158. Putting aside altogether the naval rank, does not the naval medical officer throughout all grades rank equally with the medical officer of the army?—No, not in this instance.

3159. Does not a staff surgeon rank with a lieutenant colonel?—It is merely nominal, so long as he does not rank with a commander in his own service.

3160. If they met one another, what would be the result?—The result would be that he must be junior to the surgeon major in the army, wherever he met him.

3161. *Captain Galton.*] You say that a surgeon major in the army ranks with a commander, according to his commission, but that a staff surgeon in the navy ranks with a commander, but is junior of that rank?—Yes; according to the army scale he ranks with a lieutenant colonel, but in comparison with his own officers he ranks

junior to an officer who is junior to a lieutenant colonel.

3162. *Dr. Markham.*] Then he is on a rank junior to his relative rank in the army?—Yes, he ranks above a major, but junior to a commander who is junior to a lieutenant colonel, but he should rank with a commander by seniority, and would thus be junior to a lieutenant colonel in the same degree as a commander.

3163. Then what would be necessary to be done in order to give him his true position?—I do not know that there would be any necessity for an alteration of the warrant; the alteration must be in our own service.

3164. I refer to the order which now regulates it?—All that would be necessary would simply be that a staff surgeon of 20 years' service should rank by seniority with a commander.

3165. Does a surgeon major of the army rank with a commander by seniority?—He does, according to the scale.

3166. *Dr. Bryson.*] You wish the medical officer of the navy to rank strictly according to his relative rank?—Precisely so.

3167. *Captain Galton.*] I presume that if a staff surgeon was in a ship with a commander, which commander was in command, if such a thing could happen, you would consider that in any case the commander should take precedence of the surgeon?—On board ship the executive officers have their position defined for them and made clear under all circumstances, in fact it is established by the Warrant.

3168. *Dr. Markham.*] Does not clause 10 of the Order in Council of May 1859 clearly contemplate that, by providing for the occurrence of a medical officer senior in relative rank being brought into contact, in the performance of his duty, with a junior combatant officer. The words of the Warrant to which I refer are these: "But medical officers serving in the fleet, notwithstanding the relative rank thus conferred upon them, will in all such details and also in all matters relating to the duties of the fleet, and to the discipline and interior economy of Her Majesty's ships, be subject as heretofore to the authority of any executive officer of the military branch, while on duty, under the general regulations which may from time to time be prescribed by the Lords Commissioners of the Admiralty." That is the fact, is it not?—There can be no doubt of it.

3169. Can you tell us whether in your experience any possible injury to the service results from a medical officer, senior in relative rank, serving under a commander junior to him in relative rank?—There cannot be any inconvenience to the service, in my opinion. Take for instance a hospital ship such as we had in China, namely, the "Belleisle," there was a commander who was in command, and there was an inspector who ranked very much above him; in that case I am not aware that the service was found in any way to be disadvantaged by the superior rank of the medical officer.

3170. Are you aware whether in that instance any question arose as to the relative rank?—I am not aware that any ever did.

3171. It created no difficulty?—None that I am aware of.

3172. Is it a matter of not uncommon occurrence in the navy that a surgeon of senior relative rank serves under a combatant officer who is in a junior position to himself?—I should think

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think that it is very unlikely that any staff surgeon would ever be appointed to serve with a commander's command, unless that commander's command happened to be a hospital ship.

3173. Does it happen?—I have not studied the Navy List for it, and I cannot give a correct answer; but I should think that it must very rarely occur.

3174. It very rarely occurs that under any circumstances a surgeon serves under a combatant officer of inferior relative rank?—The director general now informs me that there are four instances of it.

3175. *Chairman.*] As a question of discipline, do you think that it would cause no inconvenience to the public service to have the commander of a ship on a foreign station, junior in relative rank to the medical officer?—I do not see that it could cause any inconvenience in the slightest degree.

3176. *Dr. Markham.*] Has not clause 10 of the Warrant of 1859, in your opinion, actually contemplated and provided for such a contingency?—I should think that it is prescribed there in such a manner that there could be no question about it.

3177. *Chairman.*] Do you not think that that clause specially alludes to the captain of a ship being absent from the ship, and therefore its becoming necessary to make a provision with regard to the commanding officer for the time being?—No, I cannot conceive that that is what is meant.

3178. *Dr. Markham.*] If that principle were admitted as regarded the case of an officer of inferior rank to the captain, would it not hold as regards the captain, just the same as it would hold with regard to an inferior officer; that is to say, if the principle were admitted that there is no inconvenience to the service in a medical officer of superior rank serving under a combatant officer of inferior rank, if that held good in the case of the surgeon or assistant surgeon as regards the lieutenant, would it not hold equally good in the case of the staff surgeon as regards the captain?—I set the matter at rest upon the point with regard to a hospital ship, where you may have an inspector, and where the commanding officer is a commander. We never dream of clashing of service in such cases.

3179. As far as you can imagine there can be no difficulty, whatever is the difference of ranks, whether it is an assistant surgeon serving under a lieutenant junior to him in relative rank, or whether it is a staff surgeon serving under a commander junior to him in relative rank; you cannot imagine and do not know that any difficulty or injury to the service can arise from their being brought together?—I cannot imagine it at all.

3180. *Dr. Bryson.*] You know the hospitals?—Yes.

3181. Is there any difference of relative rank there; as Haslar for instance?—There is a very great difference; the inspector general there ranks before the captain superintendent, as far as his relative rank is concerned, but he never takes precedence of him in his own *regime*, nor could it occur on board a ship.

3182. *Mr. Bush.*] Supposing that these two officers were invited to the admiral's table, which would take precedence of the other?—I think that there everything should go by relative rank.

3183. *Captain Phillimore.*] Supposing that the

admiral gave a dinner to the hospital, and asked the officers of the hospital to dine with him, who should take the precedence in that case?—I think that the inspector general should do so; he would be out of the boundary of duty, and out of the boundary of duty, I believe, that relative rank should carry its position.

3184. *Chairman.*] Supposing that the admiral invited the captain of a ship and the surgeon together, and that the surgeon held prior relative rank, what would be the position of seniority in that case?—If it should happen to be a staff surgeon, and a commander were in command, the admiral or the flag lieutenant might feel a little difficulty as to the post of each at table; but I think that that is very unlikely to occur. I think that out of the ship, under all circumstances, the staff surgeon, if he is senior, should take precedence of the commander of the ship. I think that it is but just.

3185. *Mr. Bush.*] On a foreign station, if they were invited by the governor of some place on shore, would you do so; take a public dinner for instance, in Cuba, or at any place of that sort?—It is one of the little difficulties of the service. We may raise questions for the sake of reasoning upon them, but I do not see that they are likely to interfere with the real daily wants and movements of the service.

3186. *Dr. Markham.*] But if they happen so rarely, would there be any difficulty in settling the matter at once by deciding that the senior executive officer shall always be the senior upon all official occasions of that sort. Do you see any objection to that position, that the senior executive officer, on all occasions, shall be considered as the senior representative of his command?—I see great objections to it. I think that wherever you have a man of 20 years' service as a surgeon on foreign service he will always be under a captain who is his superior.

3187. If you were to say that whoever might be the senior executive officer should always be the senior of the command, but that the next man in position should take his relative rank, would you object to that?—I would not yield the point, on this ground, namely, that I think that if you do yield it you open the door for still further encroachment. I will give you an instance. Where I am serving now there have always been meetings at the expense of the establishment, a royal gift, in fact; four times in the year the officers have met at a public table, and dined at the expense of the establishment. These were full dress occasions, and I know that in my own case, being the senior medical officer present, and ranking with post captains of over three years standing, yet, because I was a medical officer, I was not allowed to take the vice-president's chair, and an officer much my junior in rank, a staff commander, was put into it in preference to me.

3188. *Mr. Bush.*] But he was not your commander?—No; and thus, unless you go entirely by relative rank, you will always leave the door open to such matters as I refer to.

3189. *Chairman.*] Was not it a question as to the chair itself?—No; it was a question as to the vice-presidency.

3190. *Dr. Markham.*] My question would embrace that?—It would.

3191. *Chairman.*] Then what Dr. Markham has proposed would have met that case?—Yes; but I have the impression on my mind that if the door is once opened on that point, it will always be

be kept open to the disadvantage of the medical or civilian officers. It was my feeling in that case that the president's chair was rightly occupied by an executive officer, but I did consider that, as a medical officer of my standing, I should have been placed in the vice-president's chair. These are my personal views; but I fairly think that unless such a rule is made absolute, such things must be of constant occurrence everywhere throughout the service.

3192. *Dr. Markham.*] What you mean is, I suppose, that the Warrants and so on have been so frequently chopped and changed and disallowed, that you have not much faith in the authorities?—No; but I think that too much is left to the discretion of the captain of a ship.

3193. What is your opinion with respect to naval medical officers being called civilians, or being classed as civil officers?—I do not see why there should be that distinction kept up on board ships at all, where men are all employed on the same service, and are all in the same danger. It is an invidious distinction.

3194. Does it operate in any way injuriously to you that you can mention; it is annoying to your feelings, to begin with, as you state; can you state practically how it operates injuriously to your position?—I think that by the circular which defines naval rank, which separates the civil branch from the military branch, the whole question of rank is ignored by the fact that the Admiralty have placed at the top of the list of the civil branch of the service officers to whom military rank is altogether denied, namely, chaplains. If rank is denied to them, what can we say for that of those who rank inferior to them on the same list?

3195. Do you think that it would be generally in accordance with the feelings of the medical officers if the words "civil department" were removed from them, and if they were placed in the military department?—I think so, because the difference keeps up class distinctions on board ship of a very irritating kind; it occasions officers to consider themselves slighted and ill-used members of the service, for which there is no reason whatever.

3196. Do you know whether any convenience arises from putting the medical officers on the civil list?—No.

3197. *Chairman.*] Then would you remove the medical officers from the civil list?—Yes.

3198. You would merely call the medical officers medical officers?—Yes; naval medical officers.

3199. *Mr. Bush.*] And the same with the chaplain?—The chaplain has a regular gradation of rank as all other officers in the army, and I do not know why he should not have it in the navy.

3200. *Dr. Bryson.*] Are you aware how long it is since this distinction first existed?—I think that it came out in 1861, somewhere between the 7th of May and the publication of the new instructions.

3201. *Dr. Markham.*] Do you know why it was introduced?—No.

3202. *Chairman.*] Has it not been so from time immemorial?—The first circular on that point, of the 7th of May, which was published in the Navy List, did not give such a regulation.

3203. Has it not always been an established

custom in the service for the last 30 years at least?—No doubt.

3204. *Dr. Markham.*] Can you give us any object or reason for it; do you know what is the alleged reason?—I do not see any other reason beyond that of making a strong distinction in the service, which I think might, with advantage to the service, be entirely set aside.

3205. Can you remember or give any instance in which it has operated in any way annoying to men in the service?—Yes; I think that it has done so in the case of medical officers serving abroad on foreign stations in charge of hospitals or serving in hospitals; they are considered civilian officers on the civil staff of the navy, and they are denied what is due to them in the event of war service.

3206. Is that actually the case now?—I suppose so; I know that it operated in my case when I was serving in China. I know that I was then in a hospital ship, the "Melville," with a deputy inspector at first, and I became deputy inspector afterwards. We had no pendant flying; there was no commander in command of the ship, and we had no pendant flying; and although my services were praised by the Commander in Chief, which brought me my promotion, yet at the end of the war I was refused the simple war medal.

3207. *Chairman.*] Was not the war medal given for being in front of the enemy?—No, indeed it was not; it was withheld from this ship because she was a hospital ship, and because she had no pendant flying, and it is a rule of the service. I may also instance what occurred in the Bosphorus: a deputy inspector, Dr. Davidson, and the surgeons who were serving with him, did a great deal for the sick and wounded during that war, and they were denied the war medal; but I believe that the army officers who were serving on the banks of the Bosphorus got the army war medal. As regards China, I can speak of my own case; I was surgeon and deputy inspector of the naval hospital at Hong Kong; all the wounded from our expeditions in the Canton River were brought to that hospital ship, and placed under my charge. I had charge of the wounded as staff surgeon, and at the end of the war I was refused the war medal.

3208. *Dr. Markham.*] Can you tell us of any other gentlemen who were not in front of the enemy who got that medal?—My impression was that all the army men who were on shore at Hong Kong got it. I will not state it positively.

3209. *Mr. Bush.*] Did the naval commander of the hospital ship get it?—There was no commander of the hospital ship; we were as it were in a brick building ashore; we were under a deputy inspector.

3210. *Dr. Markham.*] Supposing that you had had a pendant flying, should you have got the war medal?—I think so, because medical officers who were simply borne on the ship's books for service in the hospital, and who were under me, got the war medal because they were nominally under a pendant.

3211. *Chairman.*] Had they not been in the front?—Not one of those I allude to.

3212. *Sir James Gibson.*] Are you aware that during the last China war medical officers and other persons employed on board the hospital ships in the north of China, and who did not land, were not given the China medal?—I am

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not aware of that, because I left before the last expedition to the north took place; I came home.

3213. Mr. *Busk*.] But if that did take place it is a parallel case to yours?—It is.

3214. Dr. *Markham*.] If I understand you, it is clear that the very officers who were serving under you on this occasion got the medal which was refused to you, who were serving on the same difficult duty?—Yes.

3215. Why was that?—Because they were serving under a pendant, and were lent to the hospital for duty. I think that it is due to medical officers that wherever they may be, if they have charge of the wounded, they should have the honours of war given to them in the form of a small medal, which is given to every ship's boy.

3216. *Chairman*.] As far back as the year 1844, I see that in the instructions the civil branch of the service is named?—Yes.

3217. Dr. *Markham*.] Supposing that you had belonged to the military branch, would it have made any difference in the case which you have mentioned?—I believe that it would.

3218. *Chairman*.] Why do you think so?—I believe that the medical officers who were serving on shore in the hospitals at Hong Kong all got medals; that is my impression; it is looking back for a considerable time, and therefore I cannot speak positively.

3219. Dr. *Bryson*.] Are you aware of any non-medical officer in the navy who served at Hong Kong who did not get a medal?—I am not. The only naval officer who would have been prejudicially affected as to the medal was the master attendant of the dockyard.

3220. Mr. *Busk*.] There was no executive officer in the hospital which you are speaking of?—None; it was simply a naval hospital stationed at Hong Kong for the reception of the wounded.

3221. Captain *Phillimore*.] If there had been an executive officer in the same hospital ship with you, would he have got the medal?—I cannot say; but it arose from the distinction of "civilian." It is a peculiarity in our service with regard to the foreign hospitals, that they are considered civilian appointments, instead of really naval appointments.

3222. Dr. *Markham*.] But are they so termed in the Regulations; are they called civilian appointments?—No.

3223. But they are virtually civil appointments?—They are; they are differently worded from the others.

3224. Captain *Phillimore*.] Did you apply for the medal?—I did; and I remember not getting it because the name of the ship, the "*Melville*," was not included. When I saw that my assistant surgeons got the medal, I applied.

3225. I suppose that you represented that they had got the medal?—I did not. I merely received a statement that it was not due to me.

3226. Dr. *Bryson*.] The ship was under the Commander in Chief?—Yes.

3227. She was under the senior officer?—The senior officer present of course had the command of the establishment so far as the right of inspection; it was visited once a week by the senior officer present.

3228. Mr. *Busk*.] Are you aware that medical officers in the navy do not get the military Order of the Bath?—There is no doubt that on that point we are very far behind the army. Immediately

after the Army Warrant was issued, the War Office obtained an alteration, or a new edition of the Statutes of the Bath came out soon afterwards, which admitted medical officers of the army down to the rank of regimental surgeons, to the privilege of the Bath, and even to knighthood; but, although the Naval Warrant followed the Army Warrant within six months, yet no changes with regard to naval medical officers have been made to this day; and in that way it comes about that no officer below the rank of deputy inspector general in the navy can obtain the companionship of the Bath. The surgeons of the navy complain that they are not admitted to that privilege as the surgeons of the army are.

3229. There is that difference between the two services?—Yes; so much so, that in the army I think that they have 27 decorations of the Bath, and in the navy only four; and in the army it has been granted to regimental surgeons, while in the navy no one below the rank of an inspector general has ever received it.

3230. Captain *Phillimore*.] With reference to the military rank, are you aware that the result of the report of the Committee of the House of Commons in 1856, and of the Royal Commission in 1857–58, was a recommendation that "the relative position of medical and combatant officers be not changed, and that the army surgeons be not made a more military body than at present." This was before the Royal Warrant. These Committees sat for some time, and went very minutely into the medical department?—Those reports, as a matter of course, go into the question; but what you state to me is quite new. I have certainly seen the volume which you have before you, but I have never studied it, and I do not know what the recommendations of the Committee were, because it was immediately followed by the Royal Commission.

3231. You therefore infer that the report of the Royal Commission was to a certain extent founded upon the report of the Committee?—No, I do not infer that. With respect to the civil department, I imagine that it has existed from the very origin of the rank. All that I have to go by for what has come out concerning it since the Warrant, are the circulars, and the first copy of the circular which was printed for the guidance of the service on May the 7th, contained nothing at all about the civil branch, but another edition of that circular did contain the civil branch super-added to it.

3232. Dr. *Markham*.] In what year was that circular published?—In 1861.

3233. Captain *Phillimore*.] Has it not always been the case that there were two separate lists of officers upon the ship's books?—Always, I believe.

3234. With reference to the result of the report of the Royal Commission in 1858, which came out prior to the Warrant, it was recommended that the following relative ranks should be given: "surgeons under 15 years' service, to "rank with captains, according to the dates of "commission; surgeons over 15 years' service, "to rank with majors, but junior; staff surgeons under 20 years, with majors, according to the dates of commission; and staff surgeons over 20 years, with lieutenant colonels, "but junior." Such being the case, have not staff surgeons under 20 years a higher rank by the Warrant than that which was recommended by the Royal Commission?—I do not see how it

it matters at all what the Royal Commission recommended, provided that it was not carried into effect by the Order in Council. The Order in Council did not admit such a difference.

3235. With regard to the Orders in Council which came out afterwards in April 1861, and in June 1863, do you not think that they referred back to a certain extent to the report of the Royal Commission?—They may have been founded upon that report; but inasmuch as the language of the Warrant is very decisive, we must abide by its definite terms.

3236. Are you aware that there were no naval officers at all on the Committee of the House of Commons in 1856, and also that no naval executive officers were examined, or their opinions taken?—Was not Sir John Liddell examined?

3237. But he was not an executive officer?—No; but he was a naval officer administering the department.

3238. In the classification of the warrant which came out in May 1859, there was no mention whatever made of commanders, as to how staff surgeons were to rank with commanders?—There was nothing in that Warrant concerning the relative rank of medical officers in the navy, or relative rank in the navy itself at all. It was simply relative rank with regard to the army.

3239. With reference to a commander's present relative rank with that of officers in the army, do you not consider that a commander has been increased in rank since May 1859?—He has been so to the deprivation of that rank which was given to the medical officers by the Order in Council of the 13th of May.

3240. Are you aware of any staff surgeon of over 20 years' service serving afloat at present in a sea-going ship?—I have not studied the Navy List so as to enable me to say, and I really cannot say without reference to the Navy List.

3241. Supposing that staff surgeons were made to rank with commanders according to the dates of the commissions, what advantages do you think that they would derive from it in comparison with their present advantages?—I think that it is due to the staff surgeon of the navy, that he should rank with his brother officer in the army, and as his brother officer in the army ranks with a commander in the navy by seniority, I think that it is due to the staff surgeon in the navy that he should do so likewise.

3242. Where is it mentioned that a surgeon major in the army ranks with a commander in the navy, according to the date of his commission?—A surgeon major in the army ranks as a lieutenant colonel, but junior of that rank. A commander in the navy ranks as a lieutenant colonel, but junior of that rank.

3243. Nothing is said there about the dates of the commissions?—I think that in the circular it is so.

3244. Dr. Markham.] I believe that the Warrant of 1859 is dated from the Admiralty?—Yes.

3245. Is there one word in it from the beginning to the end, calling you civil officers, or calling you a civil department?—I do not think that there is. It is the law of the service.

3246. Is there anything in that Warrant which calls the medical department a civil department, or which speaks of them as civil officers?—I think not. I am not aware that there is.

3247. What are they called?—Medical officers.

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3248. And what is the department called?—The medical department. I think that this Warrant was read by the Admiralty in the way in which it was read by the medical officers, from this fact, that in a circular concerning the naval uniforms, dated the 3rd of July 1860, staff surgeons were ordered the uniform and appointments of captains under three years. Surgeons were ordered the dress of commanders, with a slight omission as to the buttons. Assistant surgeons of six years' service were ordered the dress of lieutenants, and assistant surgeons under six years the uniforms of mates in those days. I think that that is the best proof that the Admiralty was sincere in intending at that time to carry out the Warrant. But these points were afterwards withdrawn, and the worth of the Warrant on those matters, as far as medical officers are concerned, was in a great measure destroyed. The dress order seems to me to confirm the fact that the Admiralty did read the Warrant in the way in which medical officers read it.

3249. *Chairman.*] In what way?—Because in the Uniform Regulations dated the 3rd of July 1860, which was a little better than a year after the Warrant was issued, they gave to deputy inspectors the dress of captains, to staff surgeons the dress of captains under three years, to surgeons the dress of commanders, and to assistant surgeons over six years, the dress of lieutenants.

3250. Except that they made a distinction between the military and the civil branch?—Excepting a distinction as to the buttons.

3251. And the twist upon the loop?—Yes, these typified the rank by the dress put upon the officer's back, and that rank was afterwards taken away.

3252. By the elevation of commanders?—Yes; in my own case as a deputy inspector my rank was taken away from me for two years. I ranked with a commander. They have altered this question of rank so far as deputy inspectors are concerned; but they have not done it as regards the staff surgeons.

3253. Mr. Bush.] Have you a copy of a circular which was issued on the 2nd of September 1861?—On the 5th of September, that is a memorandum I think.

3254. What is the purport of it?—That memorandum came out subsequently to the new instructions, and it took away from the medical officers the distinctions of dress which had been given to them to denote their rank, which caused a great deal of vexation and annoyance to medical officers, more than was known or expressed. That was merely a memorandum; it had not the form of a circular.

3255. Captain Phillimore.] Would there be any difference if commanders were made to rank with lieutenant colonels, according to the dates of their commissions, and captains with colonels; would not then surgeons major of the army, and staff surgeons in the navy, be on exactly the same footing?—That would open afresh the question with regard to a deputy inspector under five years, because a deputy inspector under five years now ranks with a lieutenant colonel, according to the date of commission.

3256. Mr. Bush.] That is the only advantage which he has over a staff surgeon?—Yes.

3257. Dr. Markham.] A deputy inspector would still be above a staff surgeon?—At present

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a deputy inspector under five years' service ranks with a captain under three years, and if you remove a captain under three years to rank with a colonel, you should also remove a deputy inspector under five years' service, which involves a question not only as to the medical branch of the navy, but also as to the medical branch of the army; and it may not please that the second in command of a line-of-battle ship should be on the same level with the officer who leads a regiment into battle.

3258. *Chairman.*] Do you wish to say anything upon the subject of travelling allowances?—I think that the whole question of travelling allowances is in a very unsatisfactory state, as far as the navy is concerned. I know that there are little differences relatively with the army, but I think that when officers are sent abroad on service, the question of travelling allowances often becomes a very complicated one. For instance, I went to China under a circular. I had a civil appointment as surgeon of the hospital at Hong Kong, and according to the rule of the service as a civil salaried officer, I was entitled to a passage out and home for myself and family at the public expense. I was promoted, and I was kept in the ship by order of the Commander in Chief, to do duty as deputy inspector, and when superseded I came home. When I came home, so far from the contract being carried out with me, that I should have my expenses home paid for me, I had taken from me 30 £, on the plea that I had been promoted, but as I had gone out as a civil officer of the Crown under that regulation, I believe that I ought to have been brought home free of expense.

3259. I think that that regulation has since been altered, and that officers are now allowed their passage home?—I think that it operated against me unjustly, as coming from a foreign hospital.

3260. *Mr. Busk.*] When obliged to travel, a staff

surgeon is allowed only 10s. a day instead of 1 £, which a commander receives; an assistant surgeon, over six years, gets only 7s. 6d. instead of 10s., like a lieutenant. Is there any occasion for the difference between those cases, the officers being of the same relative rank?—Not the slightest. I believe that all these matters would have been permanently set at rest if we had been favoured with some form similar to what has been given to the army. There is a form in the army which shows the thing very exactly; it is very simple in itself as printed in the Naval Instructions of 1861, Appendix, page 172. It was given immediately in the army, but in the navy the whole question has been left to be dealt with from time to time as instances arose.

The witness on being told that the Committee had no further question, said, may I be allowed to speak on a matter upon which we are very inferior to medical officers in the army; namely, with regard to the staff surgeons not having a separate list with substantive rank. In the army that is made a rank, and it is always attainable by seniority of service, and it is now capable of being attained by superior service, that is to say, by any extraordinary service; it was given to the surgeon of the "2nd Queen's" the other day. I believe that if there were such a rank in our service it would be of the greatest advantage; you would have that which an officer would be sure to reach by long service, and which he might reach by good service. And I believe that the case must be constantly occurring in our service, where you cannot promote a surgeon to the rank of deputy inspector, because that list is kept down at the very lowest, but you want a place to which you can promote him. For the want of it, men become discontented with the service, and I think that you want a separate list which should rank with the list of commanders by seniority.

[The Witness withdrew.]

Dr. ALEXANDER ARMSTRONG; Examined.

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3261. *Chairman.*] WILL you state what rank you hold in the naval service?—Deputy Inspector-General.

3262. How long have you held that appointment?—I have been seven and a half years a deputy inspector-general.

3263. Previous to your promotion to that rank, what length of service had you in the navy as assistant surgeon and surgeon?—I think I must have had over 14 years in the two, as far as I remember, and 16 years in the service.

3264. What appointment do you now hold?—I am now deputy inspector-general at Chat-ham.

3265. *Dr. Bryson.*] At Melville Hospital?—At Melville Hospital.

3266. *Chairman.*] You are aware that there has been a great want of assistant surgeons for the navy?—Yes.

3267. Can you assign any reason why young men do not come forward for the naval service?—I think that there has been very general discontent amongst all classes of medical officers, and also among the young men. I think that they are very much dissatisfied with their position, and it appears to me that that discontent arises from the Order in Council of 1859 having been entirely

ignored in its principles; in fact it was almost annulled.

3268. In what way was it annulled?—I do not see that any of the provisions, with the exception of the pay, were at all carried out in the service.

3269. Can you describe that more minutely?—In all cases of precedence where a question arose as to the relative position of a surgeon, with a lieutenant for instance, the lieutenant had the precedence in every case, where it was to be considered, I think, in the choice of quarters, and with regard to servants and allowances for travelling and so forth, the position accorded by the Royal Warrant was never made applicable as regards surgeons.

3270. *Dr. Bryson.*] There is no Government minute to break the force of the warrant?—None, that I am aware of.

3271. These things have crept into the service through custom I presume?—I presume so.

3272. The Warrant has not been properly carried out?—It has not been properly carried out.

3273. *Chairman.*] And you think that that is one of the grounds why young men do not come forward?—I think so; and they consider the remuneration inadequate, particularly as they advance

advance in the service, and they see that those principles with regard to the Warrant are not carried out with the senior officers.

3274. Was not there the same complaint previously to 1855, when the pay was, to a certain extent, increased, and was not there the same complaint in 1859, when the pay was also increased, and is there not the same complaint now, namely, that the question is pay. Was not the pay increased at those periods with the view of inducing young men to enter the service?—The pay at the former time was increased, but it was only applicable to assistant surgeons, the other grades got nothing. In 1859, the higher grades shared in a very slight degree. For instance, my own pay was only increased 6*d.* a day.

3275. In what rank?—As a deputy inspector-general.

3276. Is it the case now, that there are fewer medical men instructed for the medical profession at the colleges in comparison with the population than there were formerly?—I believe that the number of students has not diminished, but as far as I can learn, there is a general dislike on the part of medical men to enter the public service, particularly the navy.

3277. Mr. *Busk.*] What do you think would induce them to come forward in greater numbers?—In the first place, I think that the scale of remuneration to medical officers should be very greatly increased, and I think that the principles of the Warrant as laid down in 1859 should be strictly carried out.

3278. To what extent would you increase the pay; we will begin with an assistant surgeon?—I do not think that I should increase the pay of a junior assistant surgeon; it is 10*s.* I should give a progressive increase of pay for service to an assistant surgeon up to 10 years' service.

3279. At what period would you commence that?—I think that it would be judicious to commence after the first commission, which would be about three years, and to go on with a progressive increase at periods of three years. I do not think that anything would be satisfactory to assistant surgeons that went far short of 14*s.* or 15*s.* a day after 10 years' service.

3280. Upon promotion to surgeon, what would you give?—I do not think that it should be then less than 1*l.* a day.

3281. To what should it increase?—I think that it should increase also by length of service, and after attaining the staff rank to 1*l.* 10*s.* a day, with increase after 25 years' service.

3282. Do you think that the pay in the higher ranks, such as those of deputy inspector and inspector, should be augmented?—I do most certainly.

3283. What do you think should be the pay of a deputy inspector on promotion?—I think that a deputy inspector should not have less than 2*l.* My opinion is that the scale of pay must be made higher.

3284. What is now the pay of a deputy inspector?—1*l.* 8*s.*, and after 25 years' service it is 1*l.* 10*s.*

3285. After 25 years' service, what should you propose it to be?—I should say a moderate increase after 25 years' service, perhaps 5*s.*, and a still further increase after 30 years' service.

3286. That would make it, say, 50*s.*?—Yes.

3287. What is the earliest period at which you think that a man should be allowed to retire as a surgeon?—I think that the retirement of a sur-

geon after 21 years' service on full pay would be satisfactory.

3288. At what rate would you allow him to retire?—I think that you might give him 18*s.* a day.

3289. *Chairman.*] Do you think that retirement at such an age ought to be encouraged for the good of the service?—As far as my own opinion goes, I think that it would be a considerable encouragement to medical officers if they knew that they could retire after 21 years' actual service, whether many of them would avail themselves of it or not; I think the number would be small.

3290. Do you not think that it would be a bad bargain for the country to allow people just at the zenith of their usefulness to retire and become a burden upon the country after 21 years' service?—No; it would certainly bring a good deal of life into the service, and weed it of broken down and sickly men, which would be a gain to the service.

3291. Captain *Galton.*] You propose it in order to promote a continual flow of men into the service?—Yes; and to afford weak and inefficient men an opportunity of leaving it.

3292. Mr. *Busk.*] But you think that a great many would not avail themselves of it?—No.

3293. After 25 years' service, what do you think that they should have?—£. 1. 5*s.* a day.

3294. Captain *Galton.*] You would give them nearly their full pay?—Very nearly their full pay, only a few shillings less.

3295. Mr. *Busk.*] You think that the difference between 18*s.* and 25*s.* would be an inducement to most men to remain in the service?—Yes.

3296. And you think that it ought to be such an inducement?—Yes.

3297. And you think that it would be an advantage to the service for the men to give up the service, who would give it up at 25 years?—Yes; there are men who might be allured from the service by the prospects of private practice, but as far as I know anything of the service, I think that if their position was placed on a steady basis, and was not subject to individual opinion in any way, you would have very few men leaving it at 21 years.

3298. If a man were allowed to retire at 21 years' full service, about what average age would he be, supposing that he entered the service at 23?—According to the present state of the service, he might possibly have five years of his time on half-pay, and he would then be 49.

3299. Do you think that that is a period of life at which a man would be willing to enter into private practice?—I doubt it if the service were made fairly comfortable.

3300. Then it is hardly probable that a man would retire at 21 years?—No.

3301. But notwithstanding that, it would be considered a boon?—I think that it would be considered satisfactory.

3302. *Chairman.*] Would you put any restriction on that retirement; would you let an officer retire, for instance, whether his services could be spared or not?—I think that that would do away with the benefit of it altogether, because then it would always be in the option of the department to say whether his services could be spared or not.

3303. Sir *James Gibson.*] What pay would you give to the inspectors of hospitals?—Considering all

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Dr. A. all things, I think that they should have 3*l*. a day, and to increase by service.
 Armstrong. 3304. Mr. *Bush*.] At what age should they retire compulsorily?—I think that the inspectors should not be allowed to remain beyond the age of 65.

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3305. Do you think that they should then retire on full pay?—If they have served well, I think that after 35 years' service an inspector or a deputy inspector might well be allowed to retire on full pay; in fact, it should be compulsory.

3306. What should be the compulsory age of retirement with a deputy inspector?—I do not think that it should materially differ from that of the inspector. I think that the age should be 65.

3307. How should it be with a staff surgeon?—Considering that the navy is a half-pay service, I think that it should have a larger margin than the army. The army retirement is at 55 years of age; I think that a naval surgeon should retire at 60, or if it were a full-pay service, which ours is not, I would certainly assimilate it to the army.

3308. Captain *Galton*.] Do you consider that these additional inducements would draw a large number of medical men into the navy?—I think that if the higher ranks were sufficiently remunerated, and if the principles of the Order in Council of 1859 were carried out, it would draw good men, and a sufficient number, into the navy.

3309. Mr. *Bush*.] What do you consider the most important point in the Order in Council to be carried out, which has not been carried out?—I think that the most important point is the question with regard to the relative rank and position, upon which the comfort of medical officers so entirely depends. I think that that has never been fully carried out.

3310. *Chairman*.] Can you give us a practical illustration of that?—I shall say first, with regard to accommodation, that assistant surgeons have no cabins by right, only when practicable; but if there are two assistant surgeons one has generally a cabin on sufferance, or he may not have one at all. I know of an instance in the Mediterranean during my time, where in the "Marlborough," a large three-decker, the assistant surgeon was throughout the whole commission without a cabin; he never had a cabin for three years in the largest ship in the navy.

3311. Mr. *Bush*.] Are you acquainted with any assistant surgeons now in commission, who have not cabins?—Not at present. I knew an assistant surgeon in the navy, a short time ago, who left the service because he could not get a cabin; that was in the "Black Prince," and he is now in the army in India.

3312. In what year was that?—He left the navy, I think, last year or beginning of this year. I am not quite sure.

3313. Dr. *Bryson*.] Do you know any other assistant surgeon who has left the service from the same cause?—Several have done so, but I cannot now mention any; it is however a standing grievance.

3314. Dr. *Markham*.] From your general experience, do you think that it is a grievance which is still existing?—Yes.

3315. *Chairman*.] Do you think that this matter always rests in the power of the captain?—In all the instances with which I have become

acquainted it appears to have been more or less so. They never said that it was impracticable to make a cabin, or to make accommodation for the assistant surgeons.

3316. Dr. *Markham*.] In your large experience, can you tell us whether you have known an instance in which it would not have been possible to give all the assistant surgeons cabins?—I know of none.

3317. *Chairman*.] Not in any ships with which you are acquainted?—Not in any ships with which I have had anything to do.

3318. Dr. *Markham*.] If there had been the will there would always have been the way?—I think so.

3319. In whose hands is the regulation of the cabins?—I think that it is regulated by the dockyards in the first instance.

3320. But, as I understand it, although there is a possibility of the assistant surgeon having a cabin, it is sometimes denied him in the ship itself?—The instances which I have adduced are to that effect.

3321. Then it depends upon the commander of the ship?—I think so.

3322. Captain *Phllimore*.] That is only your idea?—It is only my opinion, but it has been expressed to me by those men who have not had cabins, that they thought that it was always in the power of the captain to appropriate them to the assistant surgeons, inasmuch as other cabins were given up as store-rooms and for other purposes.

3323. I suppose you are aware that all cabins and all accommodations are regulated by the department of the Controller of the Navy, and that the captain has no power to alter his arrangements as regards cabins, and so on, without the permission of the admiral of the dockyard, or the Commander in Chief?—It may be so, but that is since I was last afloat.

3324. Are you aware of any assistant surgeon at present serving afloat who has not a cabin?—I cannot at this moment say that I am aware of a case; there may be many without cabins, but I do not happen to have personal knowledge of it.

3325. *Chairman*.] But your impression is that there is a feeling in the service, that the regulation of the Admiralty with regard to cabins is not fairly carried out?—That is my impression.

3326. Dr. *Markham*.] With regard to servants, have you ever had any difficulty on that score?—The regulation with regard to servants I believe has come out since I was last afloat. I know that there is considerable difficulty with regard to servants; the surgeon is the last person who is considered, no matter what his rank is; the rule is to consider the officers in the following order: the commander, the lieutenant, the chaplain, and the surgeon; and in that way the servants are appropriated.

3327. You mean that the servants are not appropriated according to relative rank?—No; at present I, as deputy inspector-general of the Chatham Division of Royal Marines, have only one servant, who is a marine; but if it was necessary, I believe that I might have two servants. The assistant surgeons have each a servant.

3328. *Chairman*.] From the marines?—Yes.

3329. And they are detailed off for that duty entirely; they are excused from their other duty, the

the same as in the case of servants to officers in the army?—Precisely.

3330. *Dr. Bryson.*] Then, in that respect, you are better off than if you were afloat?—Yes.

3331. *Chairman.*] I believe that you held the appointment of deputy inspector at Malta?—Yes, for nearly five years.

3332. Had you any allowance for a servant during that time?—No, and I had only 2s. 6d. a day for provisions; I had no servant allowance, and no fuel allowance.

3333. *Dr. Markham.*] Would an officer of your relative rank have had an allowance for a servant?—Yes, certainly; I think that if a combatant officer were serving on shore he would have the allowance.

3334. *Dr. Bryson.*] You were in a civil establishment?—Yes.

3335. If there were an executive officer serving in that civil establishment would he not have that allowance, or be allowed a servant?—There is, I think, no question about it, because he would be allowed a boat's crew to begin with; I do not know what the rule is with regard to servants in that case.

3336. *Chairman.*] Are you aware of the facts of the case; whether any of the officers of the dockyard are allowed servants?—I am not aware.

3337. *Mr. Busk.*] As regards shore allowances, is it the case that a lieutenant receives 5s. a day, but that an assistant surgeon receives only 3s. 6d. a day?—There is a difference in the allowances; they are not appropriated according to rank.

3338. As respects travelling allowances, is it the case that a staff surgeon receives only 10s. a day while a commander receives 1l., and that an assistant surgeon over six years receives only 7s. 6d. while a lieutenant receives 10s.?—Yes.

3339. Are you aware why there should be that difference with regard to officers of the same relative rank?—I am not aware of any reason whatever why it should be so.

3340. Again, in case of shipwreck, a lieutenant, I believe, is allowed 80l., and a surgeon of equal rank 60l.; why should there be that distinction?—I do not think that there should be that distinction.

3341. There is that distinction?—Yes.

3342. Are you aware of any reason for it?—I am aware of none, only that an order exists to that effect.

3343. *Chairman.*] Do you know whether the allowances to medical officers in the navy with respect to losses are the same as those given to medical officers of the army?—I am not quite sure that they correspond.

3344. Provided that the allowance were the same in the navy as in the army, would you be satisfied; that is to say, if it was according to the same relative rank in the navy as in the army?—I should only be satisfied with the same allowance as an executive officer of the corresponding rank in the navy got.

3345. *Dr. Bryson.*] You think that your own rank ought to share equally with other grades?—I certainly think so.

3346. *Captain Phillimore.*] Have you seen the last proclamation regarding prize money?—No.

3347. Will you look at the proclamation, and state whether you think that it is arranged there according to rank or according to relative rank?—This is a new scale of prize money which I have not seen before. The inspector general and deputy inspector general do not get a share of

prize money according to their relative rank, so far as I can understand the proclamation.

3348. Does it seem to you to be the intention of the proclamation that prize money shall be shared according to personal risk?—This appears to me not to share it according to personal risk, so far as I can see, although I do not think that the personal risk is very different.

3349. In what way do you think that it is not according to personal risk?—I have not had time to consider the proclamation; I have never seen it before. There is an increase in the prize money in the proclamation, so far as I can see.

3350. Do you think that the prize money ought to be shared according to relative rank, or according to personal exposure in action, or according to both combined?—I think that it might be shared according to both.

3351. *Sir James Gibson.*] What relative rank in the army does an inspector general of hospitals in the navy hold?—An inspector of hospitals, under three years, ranks with a brigadier, and in the navy with a commodore of the first class.

3352. Is that the same relative rank?—Yes.

3353. Do you not think that they should rank with a major general as the commissariat do?—I think that it would be very satisfactory if they did.

3354. Or as the inspector of hospitals in the field does?—I think that it would be very satisfactory if they did.

3355. At present the inspector of hospitals in New Zealand ranks with a major general in the field, according to the regulations; when he returns to England, or when the war ceases, he will fall in rank to that of brigadier?—Yes; inspectors general rank with majors general after three years' service.

3356. With regard to the deputy inspector, is it not an anomaly that the deputy inspector, who is of a higher rank than the surgeon major, should only hold the same relative rank for five years after his promotion?—It does appear so; but the surgeon major is junior of the rank of lieutenant colonel. A deputy inspector attains that rank according to date of commission with a lieutenant colonel and after five years' service with a colonel.

3357. Still he only ranks with a lieutenant colonel on his first promotion?—Yes, and with a colonel afterwards, as I have stated; but he is really above a surgeon major, because one must always be junior in the rank, and the other has the rank relatively.

3358. *Dr. Markham.*] Are you aware that in the army the principle taken for the distribution of prize money is "the relative daily pay of each rank which," it is stated, "may be assumed as the value put by the Government on the services of the individual for the professional duties which he had to perform"?—I was not aware of that.

3359. That principle is recommended in the report of the committee appointed by the War Office in reference to the distribution of booty in India, and that report proceeds to say, "In suggesting this principle, we propose leaving out of consideration allowances of every kind, and taking the pay borne on the Army Estimates only as the basis; such allowances, for the most part, being merely the equivalent of the issues or advantages which in other cases are received in kind. Nor is it intended to make any distinction either as regards officer or man for the peculiar

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"arm of the service to which they belong, no difference having ever hitherto been made on that account in the issue of prize money or in the grant of pension. Infantry or staff pay will be considered as the standard for the whole." Do you agree with this principle; does it appear to you to be fair and good that the prize money should be awarded according to the relative daily pay of each rank?—I think that it would be a very good way of distributing it.

3360. What do you think are the relative risks of the naval surgeon and the combatant officers of the navy, taking one thing with another?—I think that the risk in every respect, taking action and taking the being subject to disease, are equal; and I think that they rather preponderate in favour of the medical officer.

3361. *Chairman.*] Supposing that a ship is going into action, with the executive officers on the poop of the ship, and the commander on the bridge, still more exposed to the fire of the enemy; do you think that the surgeon in the cockpit has equal risk with the combatant officers?—I think that in that case he has not.

3362. *Dr. Bryson.*] Suppose that an infectious disease broke out among the wounded?—I consider that that equalizes the risk.

3363. *Dr. Markham.*] From your general knowledge, do you think that the mortality is as great among the medical officers as it is among the combatant officers?—I certainly think that it is as great in proportion to their numbers, and of course including epidemics.

3364. *Captain Phillimore.*] Comparing the risk of the medical officer by the list of killed and wounded in action, do you think that it is in the same proportion as the combatant officers?—I think it is not.

3365. Is not a disease from the wounded as likely to affect anybody else in the ship?—Certainly not so much as the surgeon.

3366. *Mr. Bush.*] Excepting the wounded themselves?—Yes, it may react upon them. I consider that the medical officers are equally exposed in all cases of detached service and danger, with the combatant officers.

3367. *Chairman.*] It has been suggested that the staff surgeons should be put upon a separate list. What is your view on that point?—I think that it would be satisfactory to do so.

3368. What would those medical officers say who now stand at the head of the list, if they found that their juniors were put over their heads?—I think that many of those who are now at the head of the list could not and would not say anything on the matter. I think that the plan would be a very satisfactory one, and that it would not be opposed by the service, namely, making it a purely substantive rank to stand alone in the navy list as a separate list, and for the Admiralty to have the power of promoting young assistant surgeons to the rank of surgeons, and the latter to the rank of staff surgeons for distinguished service. I think that it would be a very satisfactory arrangement.

3369. *Dr. Markham.*] Does any difficulty ever arise with regard to the position of a medical man on boards?—Yes, it is considered very unsatisfactory; no matter what the rank may be, a medical officer always sits at a board junior to an executive officer.

3370. How do you sit on those boards?—I at present sit both on a naval board and on a military board. A naval board consists of three

captains, three surgeons, and myself; if a commander representing the captain sits there, I sit junior to him.

3371. *Chairman.*] You do not hold any position at the board, do you?—I always conduct the survey.

3372. But do you practically sit at the board?—I always sit at the board; the board are the surveying officers, and I am summoned to assist the board, and the senior medical officer always conducts the survey as it is a purely medical survey; but the senior executive officer sits as president, and nominally conducts the survey. In the marines it is conducted much in the same way; the senior marine officer, whoever he is, sits as president, and nominally conducts the survey, although in all cases it is a purely medical survey.

3373. *Dr. Bryson.*] Have you any mixed boards?—We have had none since I have been at Chatham, except boards of survey; but such boards do arise.

3374. Do the surgeons attend those boards?—Yes, the principal medical officer and the assistant surgeon are summoned to the board.

3375. Do they sit on the board?—Yes.

3376. *Mr. Bush.*] Do they ever sit as president?—Never; a naval medical officer never sits as president at any board.

3377. Is that considered an unsatisfactory arrangement?—It is considered as a grievance. It is considered to be of no great advantage to the service having executive officers on the board, as the question is purely a medical one.

3378. *Chairman.*] Are not questions of discipline involved, also questions about certificate, and the ship in which a seaman last served, the settlement of which questions would principally devolve upon the executive officer?—I think that there is nothing in this service which may not be well undertaken by medical officers, because the questions are more or less questions about a man's date of entry and so forth in addition to those regarding his health.

3379. *Dr. Markham.*] Does the fact of the medical officers being placed in a civil branch in any way trouble or affect them?—I think that it does.

3380. *Chairman.*] Have not the medical officers always been in the civil branch?—Yes.

3381. *Dr. Markham.*] That anomaly has always existed?—Yes.

3382. And it has always been an annoyance?—Yes, because they are in a military service, and are employed in military operations, and identified with it every way in a military capacity.

3383. *Chairman.*] May not everybody in the ship say the same, for instance the engineer and the paymaster?—I think that the medical officer is more of a military officer than any of the others. If there is a detached service or boat service, for cutting out, or anything of that sort, the medical officer is there, and must be there; but not the paymaster or the engineer.

3384. You would drop the name "civil" altogether, and substitute the "medical department," "paymasters' department," and "engineers' department"?—I think that it would be more likely to ensure respect. We are certainly the medical department of the service, and there is no reason why we should not be called so.

3385. *Mr. Bush.*] You are called so, but you are put in the civil branch?—Yes.

3386. *Dr.*

3386. *Dr. Bryson.*] If a surgeon from the shore were employed on board a ship he would be called a civilian?—Yes, but I think that the same title is scarcely applicable to us, as we essentially belong to a military service, wearing the uniform and all that pertains to an officer.

3387. *Chairman.*] Is there anything else which you wish to state?—I think that the position of the medical officer in the navy is very disadvantageous as compared with the position of the medical officers in the army. On foreign service, medical officers in the navy of a certain rank have nothing but their bare pay, although holding a responsible and high position. Perhaps I may give my own case. I was at the head of the division forming the Mediterranean fleet for nearly five years. We had about 17,000 men, and from 80 to 100 medical officers. Of course I was in constant communication with them, and as a matter of course I felt it my duty to exercise, as far as I possibly could, the rights of hospitality to my own brethren and to others who came to my house, but I had no allowance of any kind for that.

3388. What allowances had officers in the medical department of the army at Malta, in the same rank as yourself?—A medical officer of the army of the same rank would have 5s. a day when the troops amounted to a certain number, and 10s. a day when it amounted to so much more. We have nothing of that kind; a military officer would have very handsome allowances for three or four servants, and for horses and fuel, and some other things, which, of course, would largely increase, and, in fact, very nearly double his income.

3389. *Dr. Markham.*] You had none of those allowances?—No.

3390. *Mr. Bush.*] You had no allowance for a servant?—No.

3391. Had you any subsistence money?—Only 2s. 6d. a day subsistence money.

3392. In that respect there is a great difference between the naval and military services?—I think that there is a very marked difference, on foreign service particularly.

3393. *Chairman.*] Had the military officer in the Mediterranean the same rank as yourself?—He was an inspector and I was only a deputy inspector.

3394. *Mr. Bush.*] Had you any allowance for lights or fuel?—Nothing.

3395. *Chairman.*] Had you any appointment as principal medical officer of the fleet?—I did duty in the fleet, when ordered by the commander in chief of the fleet.

3396. But you were deputy inspector of the naval hospital at Malta?—Yes; but I did duty in the fleet, when called upon by the commander in chief to do so.

3397. *Mr. Bush.*] You lived in the hospital?—Yes.

3398. But you had no allowance of coals or candles?—None whatever.

3399. Did you get your provisions at contract price?—No.

3400. You had no allowance whatever except the 2s. 6d. a day?—No.

3401. *Dr. Markham.*] Is there any other anomaly which you wish to mention?—I think that the same remark is applicable to men at home serving in hospitals on shore; they are deprived of their sea allowances to a certain extent.

3402. *Chairman.*] They have no provision allowances?—No.

3403. What is your present allowance at Chat-ham?—From being a deputy inspector of marines, I have a servant, and I have an allowance of coals and candles.

3404. *Dr. Markham.*] Had you the same when you were at Haslar?—At Haslar I had nothing.

3405. *Chairman.*] At the hospitals at Plymouth and Haslar no allowance is made for provisions?—None whatever; and that has been a source of considerable discontent with the young assistant surgeons, because those who are on the ship's books get 1s. 6d. a day, but those who are serving at these hospitals, and who are not on the ship's books, get nothing.

3406. *Dr. Bryson.*] In your position now, are you better off than you were at Haslar?—Certainly. I have a servant, and I have coals and candles, which I had not at Haslar, nor at Malta.

3407. *Mr. Bush.*] Upon the whole, what do you think would induce young men to enter the naval medical service, an increase of pay, and the removal of the grievances which you have stated?—An increase of pay and the removal of the grievances which I have stated. The carrying out of the Order in Council of 1859 in its integrity.

3408. Have you reason to believe that that would attract men to the service?—Yes. The navy I think would always be less attractive than the army, but I think that it would attract a sufficient number of good men, if it were placed on a liberal footing. If these complaints ceased to exist, I think that good medical men would come into the service.

3409. *Dr. Markham.*] Do you mean to represent that at the present time, in consequence of these grievances which you have stated, men actually leave the service?—Unquestionably.

3410. Men who would remain if those grievances were removed?—Unquestionably. Four men have resigned in the last quarter. The assistant surgeons are perhaps less dissatisfied with their own position in many instances than they are with that of the officers above them, for they see so little prospect of getting anything sufficiently enticing to induce them to remain. Many of them enter the service in ignorance of it, and as soon as they gain a little experience of it they leave it.

3411. And you think that they would remain if the Order in Council of 1859 was fairly carried out, and if the pay was increased?—Yes; but I think that the pay to be satisfactory must be very liberal, otherwise I fear the same trouble must be gone over again, as this Committee is now engaged in sooner or later, if the existing grievances are not fully redressed.

3412. *Mr. Bush.*] The scale which you have mentioned would be liberal?—I think so.

3413. *Chairman.*] Do you know any surgeons in the navy who have left the service from the want of it?—I know of some personally; but I know also that there have been many.

3414. I believe that after the third year very few of the medical officers leave?—Many of them, I think, enter the service ignorant of it, and as soon as they acquire a little experience they leave it, as I have before stated.

3415. *Mr. Bush.*] Do you think that some men enter the service of the navy in the same way as they would enter the Peninsular and

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Oriental Company's service, in order to pass a few years, before they are old enough to get into practice?—I think that the class of men who enter the navy would remain in it if they were well and properly treated, and the pay made sufficiently remunerative.

3416. You have no reason to think that young men enter the service temporarily in order to obtain experience?—I think not. I think that they would remain if they were properly treated.

3417. Dr. *Markham*.] Is there anything else which you would like to state?—Nothing occurs to me at this moment, except that I may remark that there is great dissatisfaction in the higher branches of the service as to the manner in which the honours of the Bath have been distributed. We think that we are quite excluded from them, when compared with the army; and great dis-

satisfaction also exists, owing to the exclusion of medical officers from the Greenwich Hospital Pension, and their claims to promotion for distinguished service not being fairly considered with those of other officers. I must further say that I consider the establishment of a school of instruction similar to that at Netley, the admission of candidates by competitive examination as in the army, and the appointment of inspectorial medical officers to fleets would be received with much satisfaction, and could not fail to prove highly beneficial to the best interests of the service generally, in connection with its medical department.

[The Witness withdrew.

[Adjourned to To-morrow, at Two o'clock.

Tuesday, 12th December 1865.

PRESENT:

Lord William Paulet.
Captain Galton.
Sir James Gibson.

Dr. Bryson.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Dr. E. A. PARKES; further Examined.

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3418. Sir *James Gibson*.] In addition to your being professor of hygiene at Netley, you are the examiner in medicine at the competitive examinations?—Yes.

3419. You also kindly perform the office of honorary secretary to the Board of Examiners in London, and to the senate of the school?—Yes.

3420. Since you were here on Tuesday last you have referred to some of the documents of the schools, and of the competitive examinations?—Yes.

3421. You have found that the examination of January 1860 was conducted on the Indian principle?—All the examinations have been conducted just in the same way as the Indian examinations.

3422. Was the number of marks much lower than has been adopted for the British service?—No, I think not. I have Mr. Paget's marks, which are the same, namely, 1,000, and also my own marks were 1,000, and I believe that Mr. Busk's were the same. The examination for the army in 1860 (not for the Indian service) was, I believe, conducted precisely in the same way, with the same number of marks as has always been the case.

3423. Were the successful candidates classed at that examination?—Yes. They were classed according to the regulations just issued for the army medical department, which ordered that the successful candidates should be divided into three classes. The marks at the examination in January 1860 were sent to Mr. Alexander, who was at that time extremely ill, and I fancy that they were lost in some way. They were not re-

covered, till I found them the other day on looking over a number of papers. I found Mr. Paget's papers, and on those papers he had happened to put the marks on the other subjects also. I sent them to you in order to complete the marks for all the army examinations.

3424. You have found that the standard of marks for the British service was not finally fixed until after the third or fourth of the examinations?—It was fixed as regarded the number of marks in each subject, but the standard for the division into classes was not fixed before, I think, the third examination. I am not sure as to the exact examination.

3425. The standard has been raised since the first examination?—It has been raised as far as regards the first-class men, and it has been raised as far as regards the minimum for admission. The minimum for admission was in the first instance a quarter, and it has been subsequently raised to one-third.

3426. Three men at each of the two first examinations were placed in the first class?—Yes. I think that they should not be brought into comparison with subsequent years, because the standard for the first class was not then the same as in subsequent years.

3427. The standard for the first class was lower then?—Yes. We were new at the examination. We did not quite understand how it was to be done, and it was subsequently that we adopted a higher standard, making each man get three-fourths of the whole number of marks.

3428. Captain *Galton*.] Do you mean that those men who were examined in 1860, and who passed

passed as first-class men, would now be second-class men?—Yes.

3429. Lord *William Paulet*.] The standard is raised now?—Yes. The regulations stated that there should be three classes. The first-class were to be distinguished by a pre-eminent examination. When we began to deal with this method we took three men in two successive examinations who had over three-fourths of the marks in any one subject. They were also very high in the other three subjects, and we thought that they ought to come into the first class. Subsequently on reading again the regulations, and considering what was meant by “pre-eminent,” we thought it only right to raise the standard to three-fourths of the whole number of marks. These six gentlemen had not three-fourths of the whole number of marks, and therefore, according to the new standard, would not be in the first class. The division into classes was merely intended for the guidance of the professors at Netley. It was never intended to follow men into the service, and therefore it did not appear to us a very important matter to retain the exact standard with which we had commenced.

3430. Sir *James Gibson*.] You found that it was of no advantage to the professors?—Not at all.

3431. And that it was a great injury to young men?—Just so.

3432. You found that the total average number of marks of the several examinations from 1860 to 1864 inclusive, show that the candidates of the examinations of January and August 1860 were generally inferior to those of 1861?—They were inferior to the examination of 1861; that was the examination at which only a small number of men were chosen.

3433. Was there more than one examination in 1861?—No, there was only one.

3434. The return which the examiners made out in November 1864, giving the total average number of marks which the candidates obtained at each of the examinations from January 1860 to the end of 1864, shows that they fluctuated in height throughout the whole period?—Yes.

3435. And that those of 1863 and 1864 contrast favourably with 1862?—I believe that they do; you have the numbers there; the return to Lord De Grey I think commenced only in August 1860, and not in January. We had not then the January marks. I should say that the marks of the London examination do not seem to me to show, up to August 1864, any inferiority on the part of the men in 1863 and 1864.

3436. Although the minimum number of marks was finally fixed at one-third of the 3,500, yet if any candidate showed great ignorance on some important subject, he was rejected, although he had got the minimum standard?—Yes. At most examinations there have been instances of it.

3437. Therefore it was hardly possible for a very ignorant man to be passed?—I think not; I cannot conceive that a very ignorant man could pass our examination, which is an extremely strict one, and a practical one.

3438. The examiners at the termination of each examination which occupied a week, assembled in consultation, and gave to each candidate's case the greatest care, and consideration before deciding upon it?—Yes; we added up the marks carefully, and then considered whether there was any reason why a man should not be admitted.

3439. How many completed sessions of the

army medical school have there been since its commencement?—I think that there have been nine in which candidates attended, and one for assistant surgeons in which there were no candidates.

3440. In how many of them have the probationers been given only one month's practical instruction in the medical wards and one month in the surgical wards?—In six out of the nine, I believe.

3441. In the three others, what was the length of time?—In the three others, two months in the surgical and two months in the medical wards.

3442. Do you consider that that very short practical instruction could have made a dangerous and ignorant man safe and competent for the duties of an assistant surgeon in the army?—No; but I think that it would have detected a very incompetent and ignorant man.

3443. Dr. *Bryson*.] None were found to be unfit?—No; we have not found any.

3444. Sir *James Gibson*.] Professor Longmore, in his excellent introductory lecture of the 3rd of October 1865, emphatically states that his remarks in a preceding paragraph applied only to exceptional instances; is that also your opinion?—I quite understood that when I heard the lecture.

3445. You are of the same opinion, that it applied only to exceptional cases?—Quite so.

3446. Do you think that Mr. Longmore's strictures were meant to be rather figurative, and with the view of inciting the probationers to industry and proper attention to the valuable opportunities which the instruction at Netley afforded them, of acquiring knowledge?—I hardly know what Professor Longmore precisely meant, but I conceive that he thought, and I think, that our general medical education should be more practical, and that he intended those remarks to apply rather to what he considered the general deficiency of medical education. I took that view when I heard them, and I concurred with him in his opinion.

3447. Is not the per centage of the rejections by the London competitive examinations for the army enormous?—In some examinations it has been very considerable.

3448. The candidates having been previously twice examined by the most eminent men in the profession, and declared by them competent to practise medicine and surgery?—Yes.

3449. Is there not a strong feeling amongst the young medical men, that the army competitive examination is so severe that they are unwilling to attend it, as their rejection would seriously injure their future prospects in civil practice?—I am not aware of that; on the contrary, when two or three years ago we inquired the reason why the students did not come up, the severity of the examination was not assigned by several of the large London schools as the reason. In two large London schools I particularly inquired whether the students were deterred from coming up by the examination, and the answer in both cases was that they were not, and that they considered it a fair examination.

3450. *Chairman*.] By what were they deterred?—By generally supposing, I believe, that the service was not a very good one, and that it did not seem to offer them advantages sufficient, and as there was a good deal of condemnation of the service by those who were in it, therefore they considered it one which they did not care about entering.

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entering. At the same time I should say that there were one or two instances (two, I think), in which students wrote to me, or their letters were forwarded to me, stating that there was one part of the examination to which they objected, namely, that on natural history; and other instances may have occurred. We did not find that the London men raised any objection on the score of natural history; but I was told afterwards that there was a considerable objection on the part of many students, especially the Scotch students, to the examination in natural history.

3451. Mr. *Busk*.] That has been subsequently removed?—Yes, by an alteration of the examination.

3452. Sir *James Gibson*.] Of the three probationers who were unfavourably reported on by the professors at Netley, was not one reported professionally fit by the professors, but dismissed on account of great inattention?—Three men have been sent away. One was professionally competent, but there was considerable evidence that he was a drunkard, and he was not taken, although he gained a considerable number of marks.

3453. Was not the second dismissed on account of serious misconduct?—Yes; he was one of our best educated men; but we found that he was a confirmed drunkard, and that there was no hope for him.

3454. With regard to the third, several reasons were given by the professors for recommending that he should not be taken into the general service of the army, and it was not alone on account of professional unfitness?—Just so.

3455. But he was taken into the service on the west coast of Africa?—Yes. At that time there were several vacancies for assistant surgeons on the west coast of Africa. After the Chelsea examination was over you applied to us to know whether there were any of these gentlemen whom we did not consider fit to enter the general service, but who were fit to serve on the west coast of Africa. The examiners met and mentioned to you two or three gentlemen whom they considered fit for that service. In his examination one gentleman had passed a superior examination to those gentlemen who were recommended to you; and subsequently, when he was dismissed from Chatham, and volunteered for the West Coast, and was extremely anxious to go there, it appeared only fair that, as he was superior to those gentlemen, he should be considered, and should be employed on the West Coast; in fact, I recollect writing a private report to you very strongly urging his claims.

3456. Mr. *Busk*.] The man who was rejected, after being sent to the school, was one man out of how many?—One out of 348.

3457. Sir *James Gibson*.] In the examiner's report and return of the examination in February 1861, was it stated how many of the candidates whom you did not select the examiners considered fit for assistant surgeons in the army?—No; I believe that it was not stated. We were directed, if I remember rightly, to select 20, and therefore we only reported 20.

3458. Then, how was I to know that you considered that more than the 20 named were fit?—I do not think that you could know unless you had happened to calculate the marks. It would certainly have been better if we had named that.

3459. Some of them had very low marks?—Yes, several.

3460. Is it not usual in the competitive examinations for the public service for the examiners to give a list of all the candidates whom they consider fit, and of those whom they think unfit?—In the case where only a certain number have to be selected we have generally stated only the number.

3461. In the military service I think that the examiners give to the commander in chief the whole number whom they have found fit, and the whole number whom they have found unfit?—I do not precisely know the plan.

3462. Has the omission not misled the gentlemen in my office whose duty it is to make a record of the passed and rejected candidates, and caused a seeming inaccuracy, in a return furnished by me to this Committee?—I have no doubt that if the gentlemen who were then in the office were there now, they would remember that 20 only were required. There were 42 volunteers, of whom 20 were taken. There had been 44 candidates, but two retired.

3463. Lord *William Paulet*.] Do you know whether any of those who were put back came forward again?—Several, I believe, came forward again. I think that there is no doubt that we might have put the thing more clearly before the director general. At the same time I must say in justice to ourselves, that it was perfectly well known in the office at the time that only 20 were required, and therefore the names of only 20 were sent in.

3464. But the others were examined?—Yes, and some of them would have been received, if there had been vacancies for them.

3465. Dr. *Bryson*.] Did you examine them again?—Some of them appeared at the next examination.

3466. Therefore there were two examinations for these gentlemen?—Yes, but I do not see how a man, not taken on account of want of vacancies could be sent to Netley on the next occasion without a second examination, in justice to the men who would come up for that examination, for they might be better than he is.

3467. You think, however, that you should have stated the number qualified, and the number selected?—Yes, I think so.

3468. Mr. *Busk*.] Was it not the custom in the examination for the Indian service which was carried on for seven years before this, that we merely gave the number who were required from the higher numbers in the list, and that custom I believe was followed on this occasion?—Quite so.

3469. Captain *Galton*.] I suppose that if the War Office, or if the director general asked the examiners to forward the names according to a particular form, the examiners would comply with that request?—Quite so. In this particular instance, the name of every candidate, with the number of marks of each candidate, was given. It was a complete list of all the names and all the marks. Then out of that list we took the first 20.

3470. *Chairman*.] How many of the other 22 were qualified?—I could tell you in a moment by referring to the list.

3471. Out of the 42 candidates whom you examined, how many were selected for the service?—Twenty were selected for the service.

3472. Were those the numbers which you were required to return, 20 candidates being required?

—Yes,

—Yes, but in addition to that we returned the numbers of all the other candidates also.

3473. But the first 20 were selected, because 20 were required for the army service?—Yes.

3474. Out of the remaining 22, how many would have been qualified, had they been required for the service?—By a rough calculation, after a hasty look at the papers, I should say 12 or 13.

3475. Therefore there were nine not qualified?—About that.

3476. Mr. *Busk*.] There appears to be a similar case in the year 1863, in which 15 were selected or passed, and 26 were rejected; do you happen to remember that case?—I do not remember.

3477. Have we not generally stated that there were so many unfit for the service?—Always, with that single exception, I think.

3478. Captain *Galton*.] From your evidence to-day, do you wish to give the impression that the candidates have not deteriorated in the last few years?—We forwarded last year to the director general, for Lord De Grey, a return showing the results of the London examinations up to August 1864. I think that the marks show no deterioration whatever as far as I can see; the numbers change a little from time to time, but there is no serious deterioration. The numbers for February and August 1865 have, I think, not yet been perfectly taken out, and the numbers for the Netley examinations also have not yet been perfectly taken out. Until we have got the whole thing complete, I should not like absolutely to say that there has been no deterioration, but as far as I have been able to see from the numbers already made out, I suspect that there has not been any deterioration. At the same time I should like to see the numbers complete, and then I think that we shall be able to state definitely how the matter is.

3479. Have the numbers of candidates who have come forward been increased in proportion to the wants of the service?—The numbers who have come forward, have been very considerably increased in the last year and a half. For example, the following are the numbers of the different candidates. In January 1860, there were 27 candidates; in August 1860, 38 candidates; in February 1861, 44 candidates; in March 1862, 30 candidates; in August 1862, 33 candidates; in February 1863, 41 candidates; in August 1863, 44 candidates; in February 1864, 49 candidates; in March 1864, 14 candidates; in August 1864, 88 candidates; in February 1865, 57 candidates; and in August 1865, 31 candidates. The number has varied.

3480. Mr. *Busk*.] In August last there were a considerable number of candidates competing for the Indian service?—Yes, altogether there were 65 candidates for the two services.

3481. Captain *Galton*.] That would diminish the number for the service not Indian?—Yes.

3482. *Chairman*.] Does the entry of a large number of candidates coming forward for the army show that there is any disposition on the part of the students not to enter the service?—I think that there is an indisposition on the part of Englishmen. The number is very largely made up of Irishmen, and in a smaller proportion of Scotchmen, and in a still smaller proportion of Englishmen.

3483. But still it appears that the disagreeable feeling which seems to exist against the service does not prevent students from coming forward?

—It did not prevent 88 gentlemen coming forward on one occasion.

3484. Dr. *Bryson*.] Do you think that from Irish students not knowing so much about the army, they come forward in greater numbers?—I think that there are two reasons for it. First of all, I think that the Irishmen like the army; a great number of their friends are in the army; that is one reason, and the other reason I think is, that the medical papers in Ireland have always recommended the service, the medical papers in England and Scotland have done the contrary.

3485. Captain *Galton*.] What is the objection to the Irish students, if they have sufficient ability?—I have not the least objection to the Irishmen. I find a great many of them extremely good men.

3486. *Chairman*.] From all the evidence it appears that there is no want of medical men in the army?—I should say that in former years (and I believe the director general will bear me out), there was a want.

3487. At the present moment, from the number of students who, according to your evidence, have passed their examinations, or have come forward as candidates, there appears to be no want of medical men ready to enter the army?—At the same time, although we may have the number of men who are wanted, there is no competition in the proper sense of the word. We should like to see a larger number apply than there are vacancies, so as to have a competition.

3488. Still you have quite a sufficient number to fill the vacancies of the service?—I believe that we have; perhaps the director general will state as to that point.

3489. Dr. *Markham*.] Can you tell us of those whom you pass what proportion just count the lowest number of marks required, and what proportion count a considerable higher number?—I cannot exactly tell you that now, but we can tell you if the last men are lower than those of former years. I have here a partial return, which I got out last night to see whether in my own subject at Netley there appeared to be any deterioration. My own total number of marks is 900. I find that my lowest man in February 1861 got 360 marks, and that my lowest man in August 1861 got 522 marks. My lowest man in August 1863 got 340 marks at the examination at Netley. My lowest man in February 1865 got 370 marks.

3490. *Chairman*.] What number of marks must a man get?—He must get one-third of the total number of marks.

3491. Do you think that the medical gentlemen should remain for a longer period at Netley?—I think that I stated in my evidence the other day, that if the examination at Chelsea is properly conducted, as I believe it is, and if men have a certain amount of practical knowledge, if they have four months' hospital practice at Netley, that is as much as we can really demand from them. I do not mean to say that there are not some men whom we should like to keep longer. But I should mention (and the director general will remember this point), that it has been suggested that if a man is found to be very deficient in practical subjects he shall have a double attendance at the hospital at Netley; that never has really been carried out, although in the first session we commenced it in part, but we found that there were practical difficulties in doing it. At the same time I think that it might be desirable

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Dr. E. A. able in the case of some of the lowest men who
Parke. are just above the minimum, to give them possibly
 12 December more hospital practice than the superior men who
 1865. do not so much require it.

3492. Are you satisfied that the school instruction at Netley is sufficient to give that education?—Yes, and I think that it would be difficult to keep them there longer than four months.

3493. There would be a difficulty in doing so if we had two examinations in a year?—Yes.

3494. Dr. *Bryson.*] I suppose that you find some men capable of entering the army at once without any instruction?—Yes; a certain number of our men at the top of the list are extremely good men. Some years ago I obtained the practical examination papers at the University of London for a bachelor of medicine, which is always considered a very strict examination, to compare with our examinations, and I was satisfied that some men on our list would compare favourably in most years with graduates at the University of London. Since then I have been examiner to the University of London, and I understand the relative merits of each examination. A certain number of our men are exceedingly good. Then we have a certain number of men, about the centre, who at the end of the course at Netley are men of a very good description. Then we have men who, when there is not a very great competition, will come in just at the minimum; some of these are also fair men; they are well trained at Netley, and they receive a good deal of instruction there, and I believe that they are competent.

3495. Sir *James Gibson.*] Netley is a hospital only for foreign invalids; no others are received?—You have sent some few men there who have been syphilitic, for the purpose of instruction.

3496. There are invalids in the summer months. They are not there I believe in the winter?—At present there are a good many there; generally there are very few in the winter.

3497. Are the cases occurring there in the winter sufficient for the purpose of giving instruction?—I think that in one or two sessions they have not been sufficient, and the thing has been reported to you, and you have sent cases

there from Portsmouth and other garrisons for the purpose of instruction.

3498. Dr. *Markham.*] But are there generally sufficient patients for practical instruction?—Through the summer we have more than we can manage. In the winter we generally have a small number; but at present we have plenty. If there are not enough we are obliged to have patients from Portsmouth and Winchester, and other garrisons.

3499. Do you not think that it would be a great advantage if you could have at Netley students who gave some proof of practical work, such as house surgeoncy, or dressership?—The principle of our examination at Chelsea is that every man of a certain age, and a natural born subject of Her Majesty, can go there. He presents to the director general a certificate of his moral character, and his diploma, then he has to show what his capabilities are. I do not see how we can take into account that he has been a dresser or a house surgeon.

3500. Would you demand that from him?—Then you would limit the supply of men.

3501. Mr. *Busk.*] In the Indian service are not the qualifications of the men fixed by Act of Parliament?—Yes.

3502. *Chairman.*] Is there any college for the East Indian medical service?—They now all come to Netley.

3503. Previously to the establishment of Netley, what education did a young medical man entering the service go through?—Previously to the establishment of the army medical school, he was sent to Fort Pitt at Chatham, and remained there till his services were required.

3504. He went through no regular course of instruction?—He was instructed to a certain point in the hospital. He was also required to perform operations upon the dead body, and matters of that kind.

3505. Then Netley is an improvement upon that system?—So we consider. We think that it is a development of that system.

[The Witness withdrew.]

[Adjourned to Thursday next, at Two o'clock.]

Thursday, 14th December 1865.

PRESENT:

Captain Galton.
 Sir James Gibson.
 Dr. Bryson.

Captain H. B. Phillimore.
 Dr. Markham.
 Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

WILLIAM HENRY SLOGGETT, Esq.; Examined.

W. H. 3506. *Chairman.*] WHAT rank do you hold
Sloggett, in the naval service?—Staff surgeon.
Esq. 3507. Of what standing?—Since the 8th of
 14 December August 1865.
 1865. 3508. In what ship have you been serving last?

—I have been serving for the last four years in the "Edgar."

3509. How long were you an assistant surgeon?—Eleven years and seven and a half months.

3510. Dr.

3510. *Dr. Bryson.*] Did you lose any time during that period?—No; during the whole of that time, I think that I served consecutively without losing more than a few days of service.

3511. *Chairman.*] What period of that service would count towards your retirement?—Towards my retirement, I think that the whole time would count; but towards my staff rank, I lost 19 months' service, only 10 years' service counted towards my time as a staff surgeon.

3512. As an assistant-surgeon, you served 11 years and seven months, and consequently you lost one year and seven months?—Yes.

3513. During the whole of that time, were you in active service?—Yes.

3514. *Dr. Markham.*] How did you lose that time?—Because I was only allowed to count 10 years.

3515. *Chairman.*] In former times, you were only allowed to count three years of assistant-surgeon's time, were you not?—No; long previously to the Order in Council of 1859, giving us 10 years of assistant-surgeon's time for staff-surgeon's rank, we were allowed to count the whole of our time for retirement.

3516. *Dr. Markham.*] What prevented you being on continuous duty all that time?—I was on continuous service.

3517. But I mean as surgeon?—I have been upwards of two years on half-pay.

3518. Why were you on half-pay?—Simply because after being paid off, I was kept on half-pay; at one time, from coming home invalided for the preservation of my life; and I was obliged to remain on half-pay for a certain time to re-establish my health.

3519. *Chairman.*] Where were you invalided from?—The Pacific.

3520. *Dr. Bryson.*] Did you apply for service during that time?—Yes, as soon as I was well enough.

3521. You did not lose time on your own account?—No.

3522. It was on account of ill health contracted in the service?—Yes, and directly I found myself in sufficient health to do work, I applied for service.

3523. *Mr. Busk.*] And you got it?—As soon as I could.

3524. *Chairman.*] Can you give us any information upon the causes which prevent young men from entering the service?—I think that the inducements held out to enter the service are not sufficient to cause young men to come in, and that they see other openings in other professional lines of life.

3525. To what lines do you allude?—In private practice, and the colonies, or even the Peninsular and Oriental Company's ships, and emigration service, and various lines of life. I think that the inducements held out by the service are not sufficient.

3526. *Dr. Bryson.*] Do you think that the inducements to go into private practice are greater than the inducements to go into the naval service?—Yes.

3527. On what account is that. Is it on account of the disagreeableness of the service, or that medical practitioners make more money in private practice?—A man has an opportunity of obtaining a competence in private practice, supposing he has energy and professional reputation, which he cannot hope to do in the navy.

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3528. *Chairman.*] Does that apply equally to the army?—The officers in the army, I believe, are able to take practice in private, and in that way can very materially help themselves in their professional incomes. In the navy we are not only forbidden to do so, but are unable to do so.

3529. *Sir James Gibson.*] In what stations do the army medical officers get private practice?—In India, they get into very considerable practice.

3530. Do you mean in the local Indian service?—I mean in the British army in India. I have always understood so.

3531. *Chairman.*] Do you think that the officers in the army in England can practise?—There is no reason to prevent their doing so.

3532. *Dr. Markham.*] With regard to pay, what do you think are the defects of the present rate of pay?—I think that the pay is quite insufficient.

3533. *Mr. Busk.*] In every grade?—No; on the first entry into the service, I think that an assistant-surgeon just commencing his profession is paid sufficient; but I think that with every year he becomes of more value to the public service as a professional man; and I think that after five or six, or seven years in the service, his pay should be very materially increased, not only on account of his increased experience, but from his increased value to the country.

3534. *Dr. Markham.*] Where would you begin to make an increase in pay?—After six or seven years' service.

3535. Do you think that any considerable increase is necessary?—I think that after an assistant-surgeon has had six years' service, he is worth 5*s.* a day more than at the time when he entered the service. I think that after six or seven years' service he is worth 15*s.* a day.

3536. *Chairman.*] What is the pay after that period at present. He gets 10*s.* on entry?—Yes.

3537. And after five years he gets 11*s.* 6*d.*?—Yes.

3538. And after 10 years, he gets 13*s.*?—Yes.

3539. What do you propose to make it?—I think that after seven years' service, he should have 15*s.* a day.

3540. That would give him the pay which a surgeon now receives on promotion?—Yes.

3541. With respect to the pay of a surgeon, what increase would you propose?—I think that a surgeon on promotion ought to have at least 18*s.* a day.

3542. *Mr. Busk.*] He has 15*s.* now?—Yes; and I think that after 15 years' service in the navy, his pay ought to be increased to 22*s.*

3543. Counting his whole time?—Yes.

3544. *Chairman.*] In that increase of pay, are you taking into consideration the benefit which medical officers as well as other officers derive from the widows' pension, and the compassionate fund for children?—Yes.

3545. *Dr. Bryson.*] Are you aware when the compassionate fund ceases?—Yes.

3546. You know that it is a fund for children?—Yes; and that it ceases when they are 21; and further, it is not all officers who are enabled to get it, for the fund is a limited one.

3547. *Chairman.*] Your pay, I believe, is exactly the same as the army pay with regard to

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to the respective rank?—I think that it is nearly so.

3548. What are the differences in that respect between the army medical officers and the naval medical officers?—That is a subject into which I have not gone very much; but the army medical officer gets increased allowances, I think, in comparison with his brother officer in the navy, supposing that they are both performing the same duties.

3549. Do you mean field allowances?—Yes.

3550. Are not the field allowances in the navy identically the same as in the army. Perhaps you are not aware of that?—I have never served with any of my brother officers in the army, and that is a subject which I have not gone into.

3551. Dr. *Markham*.] What do you think that the pay of a staff surgeon should be?—I think that the pay of a staff surgeon should be at least 26 s. a day on promotion.

3552. Is there any further addition which you would make to the pay?—Yes; I think that a staff surgeon on promotion should get 26 s. a day, and that he should get 30 s. a day after 25 years' service, with the option of retiring on 25 s. a day. I think, further, that an earlier retirement would be one great inducement for young men to enter the service, which they have not now. Supposing that a man on entering the service could see a prospect of his being able to leave it with a certain amount of pay at 20 years' service, I think that a large number of men would be more disposed to enter the service than are now.

3553. *Chairman*.] Assuming that that was allowed as an optional retirement, at what rate of pay do you think that the medical officer ought to retire?—I think that he ought to have 18 s. a day.

3554. Do you think that it is a good bargain for the Government, that they should lose their officers just at the very time when they are of most value?—I think that it is a good bargain for the Government, because it would induce a very much larger number of men to enter the service; and the great majority of them having entered the service, and having served 20 years in it, would not leave. On the contrary, I think that a large number of good officers, whose interests and likings are bound up with the service, would remain in it, and that very few would leave.

3555. Mr. *Busk*.] By 20 years' service, you mean 20 years' full-pay service?—Yes.

3556. On the average, what would that amount to in time?—Twenty-two or 23 years' professional time. I, myself, was 23½ years in the navy before I got my staff rank; I lost three-and-a-half years.

3557. *Chairman*.] A portion of that time you lost in consequence of bad health?—Yes.

3558. How much?—About 11 months.

3559. And the other portion you lost from not being able to get employment?—Yes.

3560. What is the general average of the time lost in the naval service by the medical officers in 20 years?—I think that that would be about the average.

3561. Dr. *Bryson*.] In 25 years, how much time would they lose?—Four or five years; four years at least.

3562. *Chairman*.] It would be principally in the surgeons' rank that they would lose that time?—Yes.

3563. Dr. *Bryson*.] You have mentioned that some men would take the opportunity of leaving the service early if they had retirement; are those the best class of men, or an indifferent class of men?—I think that that is a difficult question to answer. I think that a large number of good men would enter the service if, on entering, they saw a prospect of being able to leave it at the end of 20 years' service. I think that many of those men who were tempted to enter upon those grounds might, perhaps, at the end of 20 years, say, "I am in the service, and will remain in it," and that therefore a certain number might remain.

3564. Are you aware that a number of men get married about that time, and therefore do not wish to remain in the service?—That would be an inducement for a man of that kind to leave the service.

3565. And those are the men who do not serve willingly?—Yes; and those are the very class of men whom it is not desirable to keep.

3566. You, yourself, for instance, would not like now to be appointed to a sea-going ship, to go for three years?—No; I, of course, should go, but I should think it a hardship.

3567. *Chairman*.] How many years were you on the surgeons' list?—I was promoted on the 22nd of November 1853.

3568. That is 12 years?—Yes.

3569. Dr. *Markham*.] Do you think that 18 s. a day is the lowest sum which would induce medical officers to retire at 20 years?—Yes.

3570. Do not you think that if the sum were smaller at 20 years, and that if they had an additional inducement at 25 years, they would remain?—I think that there should be an additional inducement held out at the end of 25 years' service.

3571. *Chairman*.] At what age do you think that a medical officer should retire?—I think that a surgeon should retire compulsorily after a certain number of years' service; that is to say, at 60 years of age.

3572. Is it not one of the complaints of the naval medical officers that they are not allowed, or rather forced, to retire at the age of 55, the same as in the army?—I have not heard that; but, supposing that an optional retirement were given, that complaint would be done away with.

3573. Dr. *Bryson*.] Would you make the retirement compulsory at the age of 60 for all grades in the profession?—For deputy inspectors, I think that 60 should be the highest age, but under that for surgeons.

3574. Do you advocate the same age for inspectors?—I have not gone so much into the question with regard to an inspector, but I think that he might retire at the same age as a deputy inspector, for his duties are very much of the same kind.

3575. *Chairman*.] Assuming that a staff surgeon gets an appointment just at the age of 54, do you not think that it would be a hard case to compel him to retire at the age of 55?—There might be individual cases of hardship, but still it would be for the good of the service generally. It would enable the young men to get on.

3576. Dr. *Bryson*.] Do you mean that it would be for the good of the service, or for the good of the medical officers?—For the good of the medical officers, as holding out an inducement for younger men to enter the service.

3577. Are

3577. Are you satisfied with the allowance of extra pay which is given in the navy; that is to say, extra pay for extra duty?—I think that it seldom happens that the surgeon ever receives an amount of check money; in fact, I never heard of a case of a surgeon getting any extra pay.

3578. *Chairman.*] Have you ever served at a naval hospital?—Only as an assistant-surgeon.

3579. *Dr. Markham.*] Have you ever experienced any difficulty on board with regard to servants?—Yes; lately that difficulty has been partially remedied; but, even as it is now, the surgeon has a servant with another officer. One servant is given to two ward-room officers. In those cases in which the number of servants is seven instead of eight as allowed, the extra servant is given to the senior lieutenant, who may be an officer considerably junior in years to the surgeon.

3580. *Captain Phillimore.*] Who is appointed by the Admiralty the president of the mess committee?—The senior executive officer necessarily.

3581. Do you not think that he ought to have the extra servant under those circumstances?—No; for in the case where that happens, the commander is necessarily the executive commanding officer in charge of the mess; and the senior lieutenant, as regards position at the mess, is only the same as the surgeon.

3582. Take the case of ships which are commanded by commanders?—If in such cases the surgeon should be senior to the lieutenant, I do not see but that he would be entitled to the servant.

3583. Then you do not think that the president of the mess committee ought, as being such, to have that privilege?—I do not.

3584. *Chairman.*] Do you not think that the executive officer has more requirement for a servant, from being obliged to be on deck in bad weather, which the surgeon is not?—The executive officer always has the power of having a servant. I should be very sorry to do anything which would deprive him of the services of one.

3585. You mean that it is only the case where there is an extra servant?—Yes.

3586. *Dr. Markham.*] Does your having a servant interfere in any way with the senior executive officer having his servant?—Not in the slightest degree.

3587. Then there is no competition between you and him in that respect?—Not in the slightest degree.

3588. *Captain Phillimore.*] Where there is an odd number of officers in the mess, the Admiralty instructions award the extra servant to the senior lieutenant, or to the senior executive officer?—Where an odd number of officers is borne, a servant may be assigned to one officer, giving the preference to the senior executive officers. That is the wording of the circular.

3589. Supposing that that were altered to giving the preference to the senior executive officer where there was no commander borne, and in ships where there was a commander borne, to the next senior officer as regards his relative rank, would that remedy the grievance?—It would be an improvement on this provision, but even then I do not think that it would meet the case.

3590. *Dr. Markham.*] What proposition would

you make which should meet the case, and not be injurious to the service?—Where there may be an odd number of officers borne, a servant may be assigned to one officer, giving the preference to the senior officer in point of rank.

3591. Then you think that that is what is required to do justice?—Yes.

3592. *Chairman.*] Then the fact would be that the officer who had to go on deck, and to be at every call, day and night, in bad weather, would only have half a servant, while the surgeon, who had nothing to do in the night, would have a special servant. Under all the circumstances do you think that that would be reasonable and fair?—It would very rarely occur in such ships that there would be an odd servant.

3593. Considering the duties of the two officers, and that the executive officer would have to be on deck at night, in answer to every call in bad weather, and so on, while you are not called upon at all, do you think it reasonable that you should have that servant entirely to yourself, and that he should not have him?—The executive officer would never be without the services of a servant, even though he had but half of him.

3594. Do you think that it is reasonable that the senior executive officer should be deprived of a servant under those circumstances?—I think that a man who may be 10 or 12 years senior should have the privileges of his rank.

3595. You put it partly upon the question of rank, and you put it partly upon the question of executive duties?—It is not an objection, I admit, of such serious importance, and which is thought so much of in the service, as the other questions, namely, the question as to the pay, and the other questions, which, I admit, are of far higher importance.

3596. But you admit that the senior executive officer has a claim from his higher and more responsible duties?—Only in the case of the senior executive officer. I admit that it may be so in his case, but certainly not when there is a commander in addition to a captain.

3597. *Captain Galton.*] If I understand you rightly, it is only in the exceptional cases of there being an odd servant to the mess that the officer gets this extra servant?—That is all.

3598. And therefore, as a rule, the senior executive officer merely gets half a servant?—Yes, except he is a commander. A commander gets a servant by right of his rank.

3599. The senior executive officer can get all the attention which he requires with only half a servant?—He is obliged to do so, and the medical officer is always obliged to do so, for he can get no other.

3600. *Mr. Bush.*] Whatever may be your own impression, do you think that there is a general feeling on the subject among the medical officers in the navy?—It is not a matter which is of such importance as the other questions, namely, the question of pay and the question of early retirement. I do not think that, with young men who are about to enter the service, it weighs so much as the other questions.

3601. *Captain Galton.*] Is the senior executive officer in the navy the permanent president of the mess committee?—The senior executive officer in the ward room is always, as it were, a permanent president.

3602. *Dr. Bryson.*] Does he take thé chair?—He does not take the chair, but he is the organ

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by which all the wishes of the mess committee are carried out. He being the executive officer, all cases of punishment of servants, and all cases of entry of servants, must necessarily go through him, he being the executive authority in the ward room.

3603. Is there a president of the mess committee, and a president of the mess?—Yes. In all large ships there is generally a mess committee of three, who have all the arrangements of the mess. The senior executive officer is the person who carries out the wishes of the mess committee, but he is very rarely on the mess committee, because his duties will not allow of it.

3604. Captain *Galton*.] But he is permanent president of the mess?—He is so in this respect, that he is considered to be the executive authority in the mess.

3605. Dr. *Bryson*.] The senior executive officer does not manage the mess?—He does not interfere in it.

3606. Captain *Phillimore*.] If the staff-surgeon were on the committee the senior executive officer would sit as president over him, would he not?—Such cases never arise. If there is a mess committee on board ship they always carry out what is necessary, and they ask the commander, supposing there be a commander, to carry out their wishes, the commander himself not being on the committee at all, and rarely or never interfering in the internal economy of the mess.

3607. *Chairman*.] You never have had any clashing in that respect?—Never.

3608. Captain *Galton*.] Is the surgeon on the mess committee?—Sometimes he is, and sometimes he is not.

3609. *Chairman*.] You complain that when there is a spare servant the medical officer having relative rank is not allowed to select him?—That he is not allowed the privilege of his rank and seniority in the selection.

3610. Captain *Phillimore*.] Taking into consideration that the senior executive officer has all the responsibility of the mess, and is appointed by the Admiralty to act as president, do you not think that to a certain extent it would entitle him to the extra servant if there was one?—No, I do not, for this reason: that inasmuch as the medical officer in small messes where such a thing as that would occur, in nine cases out of ten, has far more to do with the internal economy of the mess, and takes far more trouble in looking to the details of the mess. I think that the man who is most entitled to the extra servant is the man who does the most work, which the senior executive officer never does; on the contrary, he generally studiously avoids any details of the economy of the mess, leaving that to the other officers.

3611. Are you aware whether the instructions say that the odd servant is to be given to the senior lieutenant, or whether they say the senior executive officer?—A reference to the circular will settle that question.*

3612. Dr. *Markham*.] With regard to prize money have you any observations to make?—Yes. I think that the distribution of prize money is a source of great dissatisfaction among the whole of the medical officers of the service.

3613. *Chairman*.] Upon what grounds?—In the first place, we cannot understand upon what principle prize money is given out.

3614. Mr. *Bush*.] Have you seen the recent proclamation?—No; but in the one which I last saw the staff surgeon and the assistant surgeon shared with the boatswain and the carpenter.

3615. *Chairman*.] With whom else?—The paymaster.

3616. And the chaplain?—Yes.

3616a. And the lieutenant of marines?—Yes.

3617. Captain *Phillimore*.] And the chief engineer?—No; the chief engineer has an extra amount of prize money.

3618. *Chairman*.] Since that period the staff surgeon, I think, has been placed in the third class?—I have not seen the recent proclamation.

3619. Dr. *Bryson*.] Do you object to your being classed with the carpenter and the boatswain?—Yes.

3620. Do you think that it is rather lowering your position?—Yes.

3621. Do you think that the ship's company would notice that sort of thing?—Yes. I think that it has its weight in that respect. I am only giving my opinion of course with reference to what I consider the grievances of the medical officers.

3622. *Chairman*.] In what rate, in your opinion, should they share?—I think that they should share according to their relative rank.

3623. And not according to responsibility. Suppose that there is a convoy of ships, and that, as the captain of that ship, I, upon an examination of the papers, may find some flaw as regards a legal prize, but that I take the responsibility of a capture, do you think that with all that responsibility which I take, you should share with me?—Certainly not. I think that in all cases the captain of the ship should share above every other officer.

3624. Suppose that that captain of the ship is a commander?—In that case I think that he should share above every other officer, supposing that he is of junior rank to the medical officers, but all the other officers, below the captain of the ship, should share according to their relative rank.

3625. Dr. *Markham*.] With regard to risk, how do you think that the medical officers stand in relation to other officers?—Very frequently we go away on boat services, and the surgeon is equally exposed with the other officers.

3626. *Chairman*.] Will you just look at the recent proclamation with regard to prize money (*the same being handed to the Witness*)?—Even in this proclamation I cannot see why the surgeon should receive 18 shares while the captain of marines and the master and the lieutenant get 28 shares. I cannot see that it is just.

3627. Taking the other officers, the paymaster and the chaplain, do you think that they are equally entitled to be raised?—I think that all officers should share in proportion to their relative rank.

3628. Mr. *Bush*.] Do you think that the chaplain runs the same risk as the captain of marines?—It is a question whether in iron-plated ships the chaplain, who is doing duty with the surgeon, is not equally exposed with the other officers.

3629. Dr. *Markham*.] In the case of the "Bombay" the medical officer was drowned?—Yes.

3630. How came he to be drowned?—He was drowned on the forecastle.

3631. Captain *Phillimore*.] Could he swim?—No.

3632. *Chairman*.]

* Admiralty Circular referred to, No. 1, date 8 January 1864, states senior executive officer.

3632. *Chairman.*] He was drowned getting into a boat?—Yes; but he was drowned because he went to the sick bay on duty. He went to the sick bay to superintend the removal of the sick, although he was not able to swim. If he had not gone there, his life would have been saved.

3633. *Dr. Markham.*] In the case of the "Alabama," was not the medical officer the only officer who was drowned?—Yes.

3634. *Dr. Bryson.*] That was in consequence of his attending to his duties?—Yes.

3635. *Captain Phillimore.*] Do you not think that risk should to a certain extent be taken into consideration. For instance, the other day, in China, the "Wasp" sent her boats away after a vessel, which resisted them, and the two lieutenants in charge of the boats were wounded, and one, I think, lost nearly all the fingers of his right hand. Do you not think that those officers ought to have a greater share in the prize money than the officers who did not undergo the same risk?—I have never seen a boat sent away on service without an assistant surgeon or medical officer going in it; and it appears to me to be unjust that the lieutenant sitting by him should receive double or three times as much in the shape of prize money.

3636. In boarding the ships do not the officers, generally speaking, lead their men?—Yes.

3637. In that case the assistant surgeon would be with the wounded in the boats?—Yes; but his risk might be even greater or quite equal to that of the men boarding, because the men in the boats are equally exposed to danger as those boarding. It is a question whether a man sitting passively in a boat is not more likely to be hit.

3638. *Dr. Bryson.*] Is he as likely to suffer from grape-shot?—Quite as likely. It constantly happens in the case of a medical officer who is sent away with another officer (it has unfortunately happened to myself) that the lieutenant would get double the amount of prize money, though they are both exposed to the same risk; and if it is a question of risk of life only, all men, when ordered to do so, expose their lives equally.

3639. *Captain Phillimore.*] In an action at sea do you not think that the officer who leads the boarders runs more risk of his life than the officers who are stationed below?—Even admitting that he does, he is not given a higher rate of prize money for it.

3640. *Dr. Markham.*] Do you think that a vessel will ever be boarded again in the present system of warfare?—Even admitting that it will not, a boarding officer is not given a higher rate of prize money for doing his duty.

3641. *Dr. Bryson.*] Have you not served on the coast of Africa?—Yes.

3642. Did you ever share in any prize money there?—Yes.

3643. What were your duties there; were you any more exposed than any executive officer?—Yes, far more so than any of the executive officers there.

3644. *Dr. Markham.*] Sir Alexander Milne has said something about responsibility and duties. Putting aside the commander of the vessel, do you think that there is any officer on board who, as far as regards his value, is a more responsible officer than the medical officer?—I think not.

3645. After the commander, do you think that

the services of any officer could be better dispensed with than the services of the medical officer?—I think so.

3646. Do you not think that that is somewhat a sign of the value and responsibility of the medical officer?—Yes.

3647. And that would indicate that he is of more value as an individual than any other officer on board, except the commander?—Yes.

3648. *Captain Phillimore.*] How could a ship like the "Warrior" go to sea in the present day, or out of harbour, without an engineer?—I am not speaking of the complaints of engineers.

3649. If I understood you rightly, you said that, next to the captain, you thought that the doctor was the most responsible person in the ship; in these days of steam, how is a ship to get out of harbour without an engineer?—I am quite willing to admit the duties and responsibilities of engineers; I do not wish to depreciate or disparage them at all.

3650. *Captain Galton.*] I suppose that if there was no surgeon, the only result would be that some of the men would probably be ill longer than they otherwise would be; a larger proportion of the crew would be ill; that would be all that would happen, would it not?—The wounded would not be cared for; the wounded men would die.

3651. After he is wounded, I suppose that he is not of much use in going into action again for some time?—It depends upon the severity of his wound.

3652. *Captain Phillimore.*] Comparing the pay of the relative ranks of the medical officers and of the executive officers, which do you consider has the greatest claims as regards prize money?—I do not wish to institute any comparison; I should be the last person to say that I think that the executive officer is too well paid; but the question upon which I have to speak is simply with reference to the medical officer; I cannot proceed at all upon a comparison of pay with other officers.

3653. Do you not think that the executive officers and also the seamen look to the prospect of obtaining prize money, and is not it a great attraction to the seamen on first entry, particularly war time?—I have no doubt that it is; and inasmuch as, for the very same reason, the gaining of prize money is an attraction to the medical officer, I say that it is a grievance to the medical officer that he does not get his prize money in proportion to his relative rank.

3654. *Chairman.*] You think that prize money should be distributed according to relative rank?—Yes; as being the fairest manner of distributing the prize money. If you do not distribute it according to relative rank, distribute it according to relative pay.

3655. *Captain Phillimore.*] In the latter case the non-combatant officer would receive more than the combatant officer?—Then, I say, make it according to relative rank. It seems to me that that would be more just.

3656. *Mr. Bush.*] Are you aware that in the third edition of the "Manual of Scientific Inquiry" issued by the Admiralty in the year 1859, it is stated that "it is the opinion of the Lords Commissioners of the Admiralty that it would be to the honour and advantage of the Navy, and conduce to the general interests of science, if new facilities and encouragement were given to the collection of information upon scientific subjects

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"subjects by the officers, and more particularly
"by the medical officers of Her Majesty's Navy
"when upon foreign service"?—Yes.

3657. And further, they go on to say that "it
"will be for their Lordships to consider whether
"some pecuniary reward or promotion may not
"be given to those who succeed in producing
"eminently useful results"?—Yes.

3658. Are you aware of any instance in which
that consideration has been given?—No.

3659. Do you think that in many instances it
would be an encouragement to young men of a
scientific turn of mind, and of superior scientific
attainments, to enter the naval service, if that
promise was performed more substantially than
it hitherto has been?—Yes.

3660. You think that at present it is an empty
promise which has never been redeemed?—I
have never heard of its having been carried out
at all.

3661. *Chairman.*] Have you ever heard of any
reports having been sent home on that subject?
—Yes, a great many reports.

3662. To whom?—Numbers have gone to the
different scientific societies; and in the surveying
expeditions I can adduce the instance of Dr.
Macdonald, who sent home large numbers of
most valuable reports upon natural history, for
which he became a Fellow of the Royal Society
of London.

3663. *Mr. Busk.*] What was Dr. Macdonald?
—He was, I think, for 11 or 12 years an assistant
surgeon, and he was then, I think, appointed to
a small vessel.

3664. In the West Indies?—Yes; where he
went through an epidemic of yellow fever, and
out of 112 men 110 were attacked with yellow
fever.

3665. In what way do you think that such
services should be rewarded; do you think that
they should be allowed in special cases to count
as time in rendering a medical officer eligible for
promotion to the inspectorial rank?—Yes; I think
that any rewards which could be given to en-
courage men to carry out scientific researches in
the Navy would not be thrown away.

3666. You think that that would be a proper
way of rewarding them?—Yes.

3667. *Chairman.*] Do you know whether Dr.
Macdonald was specially recommended for pro-
motion by the Medical Director General?—I do
not know, but I have no doubt that he was.

3668. You have stated that he served 11 years
as an assistant surgeon?—I believe so.

3669. It appears that he entered the service
in August 1849, and that he was made a surgeon
in July 1859. It also appears that he served on
the Home Station for two-and-a-half years; that
he served in the Surveying Service for seven
years, and that on his return from that service he
was specially promoted by a Board order for
his services in that vessel?—I alluded to his ser-
vices because they were so distinguished as a
scientific man, that when Mr. Busk asked me the
question, his name suggested itself to me as a
scientific officer.

3670. *Dr. Markham.*] If it be the case that
assistant surgeons are usually promoted at 10
years, what especial advantages did Dr. Mac-
donald get?—I do not know that he got any.

3671. Then in reality he has never received
any special reward?—His present appointment
has been given to him for distinguished abilities.

3672. With regard to cabins, have you heard

that subject discussed?—I think that assistant
surgeons ought to have a cabin by right.

3673. *Captain Phillimore.*] Are you aware of
any ship at the present moment in which the
assistant surgeon has not a cabin?—No.

3674. *Chairman.*] In the last few years have
you known of such a case?—I cannot state posi-
tively, but I believe that the junior assistant
surgeon in the "Black Prince" last summer had
no separate cabin; and I believe that it will be
found in many 50-gun frigates, where there are
a chaplain and a naval instructor, that there is a
want of cabins, and that the junior assistant sur-
geon goes without one. I think that that will be
generally found to be the case.

3675. *Dr. Markham.*] Do you think that it is
always possible to give the assistant surgeon a
cabin?—Yes.

3676. *Chairman.*] In the case of the 50-gun
frigates which you have mentioned, where would
it be possible to build an extra cabin for the
assistant surgeon?—I cannot say, but I know that
it has been done recently at Sheerness. If the
assistant surgeon had that right he would be
satisfied.

3677. Has he not that right?—No; because
the present regulation is that a cabin is to be
given when practicable.

3678. You think that it is looked upon as if
the right of an assistant surgeon to a cabin was
not granted to them?—It is looked upon as if
their assigned position was not granted to them.

3679. *Dr. Markham.*] Did you ever hear of an
executive officer, junior in rank to an assistant
surgeon, having a cabin?—The junior marine
officer always has his cabin as a matter of right,
and I cannot see why the junior assistant surgeon
likewise should not have one given to him.

3680. *Chairman.*] Provided that there is room
for it?—I think that if the right was granted to
him the cabin would always be given.

3681. *Mr. Busk.*] Supposing that there is not
room for a cabin, who do you think should go to
the wall?—I think that there always is room. I
think that in that case the junior assistant surgeon
certainly ought not to go to the wall before
officers of an inferior rank.

3682. *Dr. Bryson.*] The assistant surgeon
might be of greater relative rank than several
other officers in the ship?—Yes.

3683. Would he then go to the wall?—The
assistant surgeon would always go to the wall
under the present arrangements.

3684. *Chairman.*] Do you think that it would
be reasonable under all the circumstances to de-
prive the junior lieutenant of the ship of a cabin
in order that the assistant surgeon might have
one?—That is a question which I have never
thought of, but I think that in all cases a cabin
should be found for the assistant surgeon; and if
the Admiralty gave him a cabin by right, and
not where practicable, the assistant surgeons
would feel that one grievance was done away with.

3685. You know that there is a small class of
vessel in which it is morally impossible to give
the assistant surgeon a cabin. I will take the
vessels of the "Nimble" class. There were just
sufficient cabins to meet the service at that time.
Those vessels were made for lieutenants' com-
mands. Commanders were appointed to them,
and it was necessary to appoint a lieutenant, and
there was no accommodation for him. You see
the difficulty?—Yes.

3686. *Dr. Bryson.*] Have you known of the
case

case of a ship where there was only one large cabin, and where there were no separate cabins?—Yes; I have known of one case.

3687. Was not she notoriously the happiest ship on the station?—I have heard of her.

3688. Captain *Phillimore*.] If cabins are provided for assistant surgeons in all cases where it is practicable, what is to be done where it is not practicable?—I think that it is practicable at all times; I do not admit that there are any cases where it is not practicable.

3689. Dr. *Markham*.] Have you anything to state with regard to the position of the medical officers on board; have you met with any difficulty on that point?—No; I do not know that I have.

3690. With regard to the term “civilian” being used, do you think it objectionable?—No.

3691. *Chairman*.] That is to say, the medical officers being included in the “civil branch”?—Yes; I do not think that medical officers at all consider that.

3692. Dr. *Bryson*.] You think that you are not looked down upon because you belong to the civil branch?—That is putting it in another light. I think that if the relative rank were given, and were more exactly defined, the term “civil branch” perhaps might be done away with; that is, supposing that ranking with, but after, executive officers of equal rank were done away with. That is felt to be a grievance by medical officers.

3693. *Chairman*.] In what special rank will you give an instance of it?—I will give an instance of a staff surgeon and a commander. I think that, for the professional interests of the men, it is desirable that the staff surgeon should have the relative rank of commander according to the date of his commission; I think that, by giving it, the Admiralty would give their official sanction and weight to his professional opinions, which is not given now, for he is always junior; and I think that the men themselves are aware of these things. I believe that the staff surgeon himself having that rank given him becomes a more useful officer to the service than he is without it.

3694. Dr. *Bryson*.] Do you think that it would be an advantage to the service to have a deputy inspector, or what is called a fleet-surgeon, on every station?—Yes.

3695. In what way would that benefit the service?—I think that he would be the organ of communication between the whole of the executive officers and the admiral commanding-in-chief; and I think it very desirable that there should be something of that kind.

3696. *Chairman*.] Would you have him as surgeon of the ship, or in addition to the surgeon of the ship?—In addition to the surgeon of the ship.

3697. Then comes the question of cabins again?—I think that in such a ship cabins would always be found. I think that it would be very desirable, and for the good of the service, that a deputy inspector should be attached to every fleet.

3698. Dr. *Bryson*.] He would have direct communication with the Commander-in-Chief?—Yes.

3699. He would be acquainted with the medical duties of the whole fleet, and would be able to talk to him without going through another channel?—Yes. I think that it would be a most desirable and most advantageous thing not only

for the medical officers, but for the general interests of the service.

3700. Captain *Phillimore*.] With reference to the staff surgeons ranking with commanders according to the dates of their commissions, supposing that the staff surgeon is senior to the commander in a line-of-battle ship, would not on all mess occasions the commander be the president or manage them?—The commander virtually never does so; he never interferes in the slightest degree with the internal economy of the mess; that is left with the mess committee.

3701. To whom does the captain look for the order which is kept in the mess?—The commander; and inasmuch as the circular expressly states that no military command is given to the surgeons, the position of the surgeon could not interfere in the slightest degree.

3702. Who is the person to check any unpleasant discussions, or anything of that sort?—The senior executive officer; he has command. No civil officer could have command.

3703. Then in that case the senior executive officer would have command of mess matters over the staff surgeon, although the staff surgeon was the senior man?—You must make a difference between mess matters and occurrences militating against the discipline of the service in the mess. There is a great difference between mess matters and matters relating to the discipline of the service occurring in the mess room.

3704. How do you draw the line in that case?—Virtually it is always drawn in this way: that in no ship does the commander take the management of the mess; he has too much to do; it is left to some of the other officers, sometimes the paymaster and the surgeon, and one of the junior executive officers, though this varies in different ships.

3705. Suppose that any unpleasant discussion took place between the staff surgeon and another officer?—It would immediately come under the general discipline of the ship, in which the commander, as the senior executive officer, would have the command.

3706. Suppose that the staff surgeon thought that the matter did not come under the discipline of the ship?—The commander, as the senior executive authority, would be able to judge, and there would be always the captain to refer to. I cannot imagine a single occasion in which the fact of the surgeon enjoying his relative position would interfere either with the command or with the discipline of the ship. I am quite convinced that it would tend to improve the position of the surgeon, and make him of more use in the service.

3707. Supposing that there was a difference of opinion as to whether the matter was a matter of the mess or of discipline, would it not lead to some unpleasant discussion?—If men are disposed to quarrel they can always do so; but, with a commander in the ship, I do not see how any difficulty could occur.

3708. Suppose that the captain is absent?—Then the commander is the executive head, and has the command of the ship.

3709. In that case, if the commander thought it a matter of discipline, he would consider himself in the right, and the staff surgeon, who would consider it not a matter of discipline, would think he was in the right?—There must always be an executive head in the ship. The medical officers see that there must be one executive

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tive officer, and no surgeon would wish to subvert his authority.

3710. In the absence of the captain, who is out of the ship three or four times a day on duty and on court-martial, would not the commander become the senior in rank?—He would take command, but I do not see in what way it would interfere with the surgeon's position.

3711. Would it not seem to be an inconsistency, that sometimes the commander has command, and is able to decide and settle matters, and sometimes not?—No, for the inconsistency is occurring every day, and in every ship; when the captain is away the commander has his delegated authority, and when the captain is on board, of course the commander is the second officer.

3712. At the present moment is there any other officer who ranks between the captain and the commander in a line of battle ship?—No.

3713. Therefore, anything of the sort which I mention could not occur according to the present state of things?—Differences of opinion may occur at any time. I cannot see in what way the relative rank, where given to the surgeon, could affect either the commander, or any other person on board.

3714. Might it not affect the discipline of the ship?—I cannot conceive it possible in any way. I know of no possible case where it could do so.

3715. If the officers or men saw an unpleasant discussion arise between the commander and the staff surgeon in the mess, do you not think that it would to a certain extent interfere with the general discipline of the ship?—No; I cannot imagine such a discussion arising. In all matters relating to the discipline of the ship, the surgeon is necessarily subordinate to the senior executive officer, whoever he may be.

3716. Such being the case, what is the objection to staff surgeons ranking junior to commanders when on board their own ships?—Because they have not the same relative rank as is given to their brother officers in the army.

3717. What is the relative rank of a surgeon-major in the army?—That of a lieutenant-colonel, but junior of that rank.

3718. What is the relative rank of a staff surgeon in the navy, compared with the army?—That of a lieutenant-colonel, but junior of that rank. He at the same time ranks with a commander, but after him.

3719. That does not affect his relative rank?—Yes, it does, clearly.

3720. In what way?—The oldest staff surgeon is necessarily a junior officer to the youngest commander.

3721. But a commander ranks with a lieutenant-colonel?—And a surgeon, according to the present circular, will always rank junior to a commander.

3722. Does not a staff surgeon in the army rank junior to a lieutenant-colonel?—Yes.

3723. Captain *Galton*.] Then in what respect is there any difference between the position of a staff surgeon in the navy and in the army?—In this way, that a commander ranks with a lieutenant-colonel, but is always superior to every staff surgeon.

3724. Is not a surgeon-major in the army junior in the rank of lieutenant-colonel?—Yes.

3725. And the same with a staff surgeon in the navy?—He is a junior man.

3726. Captain *Phillimore*.] You say that a surgeon-major in the army ranks with a commander, according to the date of his commission?—Yes.

3727. Where is that to be found?—I think that you will find it so.

3728. Captain *Galton*.] If a commander ranked with a lieutenant-colonel according to the date of the commission, you could have no grievances. If a commander was put upon the same footing in rank as a lieutenant-colonel in the army, your grievance that you are not on the same footing as the surgeons-major of the army would disappear, would it not?—I do not know about that.

3729. Dr. *Bryson*.] If you had your relative rank with a commander, according to the date of your commission, would that remove the difficulty?—Yes.

3730. Captain *Phillimore*.] Where is it said that the surgeons-major in the army rank with commanders, according to the dates of their commissions?—I think that you will find it in the table of rank and precedence.

3731. In what way would it benefit the service if a staff surgeon was made to rank with a commander according to the date of the commission, in a ship in which there was a commander in addition to the captain, and where, under those circumstances, the staff surgeon would be senior to the commander?—I think that it would benefit the service in this way: that it would be giving that rank to the surgeon which, by his age and long services, he is entitled to, and the men would see that his rank was given to him by the Admiralty. I think that in that way he would become a more efficient officer. That, I think, is the principal ground.

3732. Supposing that staff surgeons were to rank with commanders, according to the dates of the commissions, how would they take their seats or precedence at a medical survey?—I think that of all times when a staff surgeon's rank would be of importance, it would be at a medical survey.

3733. Supposing the staff surgeon to be senior to the commander, would he sit accordingly, supposing that they all sit down round the table, three captains and three surgeons?—I do not suppose that it is a matter of any difference at all.

3734. Take the case where there are three commanders ordered on a survey, and three staff surgeons, the staff surgeons ranking with commanders according to the dates of their commissions, and the senior staff surgeon being senior to the senior commander; in that case who would be the president, and who would conduct the survey and make out the report?—I cannot see that it would be a matter of any practical difference whatever in the service; the surgeons have their own duties to perform.

3735. *Chairman*.] In that case no question of the precedence of the medical officer is raised at all. The surgeons are not upon the medical survey. The three captains are ordered to take their surgeons, and the three captains are the board. The medical officers are there to inspect the patients, and to report their opinion as to the merits of the case. Is not that so?—Yes; the medical officers decide.

3736. But

3736. But they do not sit on the board at all?—But the inspector general is there.

3737. The inspector general is there to appeal to in any cases of difficulty. Is not that the course of the service?—That is the rule of the proceedings.

3738. Do you see any objection to that rule?—It seems to me that the question is purely a medical one with reference to health.

3739. Excepting so far as regards signing reports, and other matters?—I have never been at a survey where I have known any remarks to be made by the captains. They have simply gone through the thing, and approved it as a matter of form.

3740. Dr. Bryson.] They do not judge of the state of health of a person?—I never met with such a case. I never met with a case where a captain made a remark upon the subject.

3741. Captain Galton.] Do you think the present system a good one?—It does no harm; but I do not see that it does very much good.

3742. Do you mean that there is not much use in the captain's being there at all?—If I was asked my professional opinion upon the matter, I should say that I think that the medical officers are the only persons who should decide.

3743. Then the board should be a medical one only?—Yes.

3744. Dr. Bryson.] Would it not be desirable to have a captain as the president of the board to keep order?—It might be desirable. In all matters of surveys, the captain simply signs the report as a matter of form. I have never found any objections made, or any difficulty.

3745. Chairman.] You have never found any difficulty in the present system?—Never.

3746. You have never heard any question raised in the present system?—Never.

3747. And it is not made a grievance in the medical department?—Not at all.

3748. Captain Phillimore.] Then how would a staff surgeon, being made to rank with a commander according to the date of his commission, facilitate the surveys?—I do not think that it has anything to do with it.

3749. Chairman.] The medical officers sign their names opposite the captains of the respective ships, and not according to their relative rank?—That is so.

3750. Dr. Markham.] Is it not clear from the wording of the 10th clause of the Order in Council of 1859, that if the argument which has been used by Captain Phillimore, with regard to its being objectionable that a staff surgeon should be senior in relative rank to a commander, holds good, the objection would equally apply to every other medical officer who on any occasion sits senior to an executive officer?—Yes.

3751. And is not that a thing which occurs frequently?—Yes.

3752. For example, it might equally occur that, if the captain and the commander and the first lieutenant of a ship were absent, the surgeon at mess, or elsewhere, might be senior in relative rank; but yet, according to Captain Phillimore, it would be objectionable that he should be superior to the second lieutenant, who would be the senior executive officer?—Yes.

3753. So that if that were carried into practice, it would do away with relative rank altogether?—Yes.

3754. Captain Phillimore.] Can you give me any information as to the per-centage of men who are not entered on the sick list during a commission of three years?—I should be sorry to attempt to do that. Without reference to documents I could not do so.

3755. But there are some who are not entered on the sick list?—There are occasionally, of course, men who are never sick; but without reference to returns, or going back and hunting up the subject, I could not reply to that question.

3756. Dr. Markham.] Do you think that the health of the naval surgeon is as much tried as the health of the other officers on board a ship?—I have no positive data, but I believe more so; and I believe it on these grounds: I think that when a medical officer has passed 40 years of age the privations of air and light, which one has to endure in cockpit cabins, are felt more severely than by younger men; and I further believe that the medical officers are necessarily more exposed to the danger of infectious influences and of epidemic diseases, and that it will be found that their health is more affected than that of the executive officers; but I have no data upon that subject.

3757. Is not the executive officer exposed to the same deleterious influences of the want of light and air?—Yes, but he is younger. The executive officer, at the same age as the medical officer, has generally arrived at a higher standing in the service, so that he has more comforts. When men on foreign service have arrived at a certain age, it becomes a question of life to them.

3758. Chairman.] That, of course, is incidental to the naval service?—It is.

3759. Captain Phillimore.] Do you consider that the staff surgeons are satisfied with their present position in the ward-room mess, and as regards the commander?—They are generally satisfied with their position in the mess, but they think that their position in the service should be better defined, that it should be relatively the same as the position of a commander.

3760. Do you think that the position which medical officers hold on board ship has anything to do with being unable to get the number of assistant surgeons in the navy at the present moment which is required?—I am rather disposed to think that it is one thing with many. I think that the other subjects of complaint are of more importance; namely, the prospect of not being able to obtain a competence for themselves and their families. I think that that weighs far more. But I think that all these things together weigh with regard to the difficulty of getting medical officers into the service.

3761. I think that you mentioned that the Peninsular and Oriental Company was rather popular among the medical students?—No; I did not intend to say so. That is one of the fields which men can enter, but I have no data to go upon.

3762. Dr. Bryson.] It drains some of the men who might come into the navy?—Yes.

3763. Captain Phillimore.] Have you ever heard any medical officers say that they are dissatisfied in any way with the position which they hold there?—No; they certainly are not, because I took a passage in one of the West Indian boats, and the medical man seemed to like his

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his position very well, and to have every comfort on board.

3764. Who generally sat as president in the saloon?—The captain always sat at one table, and the surgeon always sat at another.

3765. What other officers messed in the saloon?—I forget. There was the chief mate, and there was the chief engineer.

3766. Are you aware that in the Peninsular and Oriental Company's service the custom is for the captain to take the head of the table, and for the chief officer to take the bottom, and that in the absence of the captain, the chief officer takes the position of president, and that in his absence, again, the purser takes the position of president?—I am not aware of that; it is a subject with regard to which I have never made any inquiry.

3767. Dr. Markham.] You have not the least objection, I suppose, to the executive officer, whatever may be his relative rank, always taking his position in all cases where discipline, or command, or duty is concerned?—No; on the contrary, I think that it is necessary that the executive officer should always take command. The discipline of the ship could not go on if any other officer than the executive officer attempted to take command.

3768. Is there any way in which, as far as you can see, the mere position assigned to the medical officer being taken by him, can interfere with discipline?—Not at all.

3769. Captain Phillimore.] Supposing that at the ward room mess the captain is asked to dinner, the staff surgeon being of a higher rank than the commander, who do you think should do the honours on that occasion?—I have never seen the question raised. On that occasion every person came in, and was only too delighted to welcome the captain.

3770. Chairman.] Who takes the chair on those occasions?—The commander.

3771. The senior executive officer takes the chair on those occasions?—Yes.

3772. Dr. Markham.] And you consider that he ought to do so?—I think that he might.

3773. Captain Phillimore.] Whether he is junior to the medical officer, or not?—Yes. I do not think that medical officers would regard that.

3774. Dr. Bryson.] Are you a family man?—Yes.

3775. Was your pay as a staff surgeon sufficient to support you?—No. Neither as surgeon nor staff surgeon has my pay been sufficient to support me, and bring up my family. I have only come into the pay of a staff surgeon during the last three months; but during the last 11 years that I was at sea, if I had only had my pay, my family could not have been brought up in that position, and with those comforts which it is their right to have.

3776. Chairman.] Does not the same thing apply to all other grades in Her Majesty's service?—Unfortunately it does; but I think that it tells on the present question, for it is that very objection more than any other which prevents young medical men from entering the navy. All the other points which have been discussed, I believe, are secondary to the main one of pay; and I believe that young men will not enter the service because they see no prospect of securing a competence, or a provision for themselves and their families.

3777. Do you know any medical men who were brought up with you at college?—Many.

3778. In what position in life are they at the present moment?—I do not know one of my comrades who started with me, and who has worked conscientiously and industriously, who is not better off on shore than I am, and who has not been able to lay by a certain sum for his family; and during the whole of that time he has had the comforts of home, and the advantages of seeing his family about him.

3779. And therefore students look to private practice and position at home as more advantageous than the public service?—Yes; I should state further that after 11 years at sea I was absolutely worse off pecuniarily than I was at the time when I first went there.

3780. Captain Galton.] How is that?—Because my pay in the service has not been sufficient to support me.

3781. But your pay, I suppose, has been increased?—But one's expenses have increased in proportion.

3782. You mean that you are married?—Yes.

3783. Chairman.] Is there anything which you would wish specially to mention to the Committee?—No.

[The Witness withdrew.]

Dr. ALEXANDER E. MACKAY; Examined.

Dr. A. E.
Mackay.

3784. Chairman.] WHAT rank do you hold in the naval service?—Deputy Inspector General.

3785. How long have you held that appointment?—About a year.

3786. You are now in the office of the Medical Director General?—Yes.

3787. Previously to that time what were you?—Previously to my promotion to the rank of deputy inspector general I was still in the office of the Medical Director General as a surgeon.

3788. How long have you been there?—Two years.

3789. What was your last service afloat?—In the "Marlborough" flag ship, in the Mediterranean.

3790. In what year?—I left her in 1863, I think.

3791. How long were you an assistant surgeon?—Eight and a half years.

3792. What time have you lost as a surgeon by having been on shore on half-pay, and not able to get employment?—About two years.

3793. Was that from the want of employment?—I was not appointed to anything.

3794. Did you ask for employment?—No.

3795. Then it was not by the service that you lost that time?—I was there to be employed if the service had asked me.

3796. But you did not get employment?—I did not; I could not until I was asked.

3797. You are aware of the difficulty which exists in obtaining assistant surgeons for the navy?—Yes.

3798. Can you afford the Committee any information

formation as to the reasons which are supposed to prevent young men from coming forward?—In the first place, there are reasons in the service. There is a discontent among the men in it, which reacts upon the men outside the service, and it prevents young men coming in.

3799. What are the causes of the discontent to which you allude to?—There are a good many causes of it. In the first place, there is the indifferent remuneration in the present; and there is also, I think, the absence of any great prospects in the future. I think that it perhaps comes under the head of pay. I think that the system of half-pay which prevails is considered a very objectionable one.

3800. In what way?—Inasmuch as it takes a man a very long time to get 20 years' active service.

3801. You allude to the time which is lost, in consequence of being on half-pay from the want of employment?—Yes.

3802. You are contrasting that with the position of the army medical officer, who is always on full pay?—Yes.

3803. What period of time have you lost?—About two years in all my service.

3804. What is the average time that a naval medical man loses in 20 years?—I could not answer that question; I am not prepared to say; I have not thought over it.

3805. But you are aware that there is a considerable time lost?—Yes.

3806. What other causes are there, besides those which you have named, which operate to prevent assistant surgeons from entering?—I think that there is a large field outside the service for the medical profession, which offers greater inducements than the public service.

3807. You mean in private practice?—In private practice, and in the colonies, and in large companies, and in various ways; it appears to me that there must be such means, or that otherwise we should get the men to enter the service.

3808. Is the number of medical students who are now educated as great in proportion as it was formerly, considering the large increase of population?—That I am not prepared to say; I have no information upon that subject.

3809. Have you any impression yourself?—I have no doubt that we could get a very much larger number of men into the service, if we offered sufficient inducements.

3810. What are the inducements which you would offer?—The inducements which I could offer would be, in the first place, a revision of the scale of pay.

3811. What scale do you propose beginning with; the assistant surgeon, for instance; the assistant surgeon on entry gets 10*s.* a day?—Yes; I think that that is fair.

3812. After five years what would you propose?—I think that after six years he should have a substantial increase to his pay; I think that he should have 15*s.* a day.

3813. That is the pay now paid to a surgeon on promotion?—Yes.

3814. And the present period of service for promotion is about what?—About 10 years, or rather over 10 years at present.

3815. What would you propose as the next step?—After that I should propose that the assistant surgeon should be promoted at 10 years without loss of time; that there should be no half-pay.

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3816. *Dr. Bryson.*] Would you promote him, whether he was wanted for the service or not?—Yes; that is to say, I would promote him at the end of 10 years' service to the rank of surgeon.

3817. Provided that you could not employ him as a surgeon, would you leave him on half-pay?—No.

3818. Would you follow the plan which is adopted now of employing a surgeon in lieu of an assistant surgeon?—Unquestionably, if we could not find room for him as a surgeon.

3819. *Chairman.*] Where a surgeon is now employed doing the duty of an assistant surgeon, does he get the pay and allowances of a surgeon?—I believe so.

3820. *Dr. Bryson.*] Do you know whether they are comfortable in their position?—I think that some are, and some are not.

3821. *Chairman.*] It is a home appointment, is it not?—I think that there have been surgeons serving abroad; I know that there were two surgeons doing duty as assistant surgeons in the Mediterranean.

3822. *Dr. Bryson.*] You are one of the examiners of the Board for the navy?—I am.

3823. Will you state what classes of men enter the navy now; are they first-class men?—Certainly not; as a rule they are certainly not first or second-class men.

3824. You would like to see a better class of men enter the navy?—Decidedly.

3825. *Chairman.*] Still these men pass a strict examination, do they not?—Those who enter pass their examination; but still a very large number pass an indifferent examination, and yet are admitted; there are good examinations, moderately good examinations, and indifferent examinations; and all these men may pass; but a very considerable number pass indifferent examinations. Then, outside that, there are other men who are rejected; and in this year they are, I think, 45 or 50 per cent.

3826. *Dr. Bryson.*] Do you sometimes take these men on for examination again?—Yes; they are remanded to their studies for a certain time, and we take them on again.

3827. Do you not get a better class of men from certain medical schools than from other medical schools; you are aware that there are schools from which a very inferior class of men come?—Yes, there are certain schools where there are a majority of inferior men.

3828. Judging from the men who come to you from those schools, you say that they turn out a very inferior class of medical men?—Yes.

3829. Have you ever heard it proposed that the Admiralty might refuse to take men from these places where the examination was so loose?—I do not recollect hearing that proposed.

3830. You are aware that the assistant surgeons have a second examination?—I am.

3831. How long do they require to be in the service before they undergo that second examination?—Three years.

3832. Do you think that that second examination is a severe examination?—I think that it is a fair practical examination.

3833. *Chairman.*] After the term of three years are the assistant surgeons obliged to go to a college to qualify themselves for that examination?—They are.

3834. *Dr. Bryson.*] Do not they have to undergo a course of operations?—Yes.

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3835. On the first entry into the service, have you ever passed any men who had never performed a single operation upon a dead body?—Yes.

3836. Do you think that right?—I think not.

3837. *Chairman.*] Why have you done so?—There is no law against it; they are qualified.

3838. *Dr. Bryson.*] Would you advise doing away with that second examination at the colleges; for the second examination they must be examined by one of the colleges, and they must be examined in your department?—Yes; I do not see the use of the second examination at the colleges; I think that it might be done away with, and I think that it is an expense to the men.

3839. *Chairman.*] Which would you do away with?—I would do away with the second examination which they are obliged to undergo before the colleges for the navy, but I would not do away with the examination before the Board at Somerset House.

3840. It is only, I think, on account of the expense that you say that you would do away with it?—I do not see the advantage of it, when they have to pass afterwards.

3841. Should they produce a certificate to the examiners at Somerset House that they had passed the proper classes?—They have to do that.

3842. If they had not passed at the colleges, would you still make them produce a certificate of having passed the proper schools?—I would make them produce a certificate of having performed the capital operations.

3843. *Sir James Gibson.*] Do you think that it would be advisable to discontinue the title of "assistant surgeon," and to call all medical officers surgeons?—I have not thought on that subject. I do not see anything particular which would be gained by removing the present distinction.

3844. *Chairman.*] You have never heard any complaint on the part of the young men themselves that they are rather looked upon as secondary persons in consequence of having the appellation of "assistant surgeon"?—No, I think not; I do not recollect it.

3845. *Dr. Bryson.*] They are all surgeons and all licensed men from certain colleges. Supposing that it was proposed to do away with the term "assistant surgeon," what name would you substitute?—I should call them second or third surgeons.

3846. *Chairman.*] Of course they produce diplomas that they are qualified as surgeons?—Yes.

3847. Do you think that it would cause any difficulty with regard to the surgeons on board ship, if the assistant surgeons were called surgeons?—Not in the least.

3848. Do you think that they would be equally attentive to the duties of an assistant surgeon?—Undoubtedly.

3849. *Dr. Bryson.*] Do you think that the assistant surgeons are deterred from coming into the service on account of the cabin accommodation?—Yes. There is a great doubt, I think, amongst men outside the service, whether they are *bonâ fide* entitled to a cabin, and whether they may claim a cabin; and I think that it would be better if that point was settled; I think that if that objection was removed it would be an advantage.

3850. Do you think that you would then get more candidates?—I think that it would undoubtedly increase the number of candidates.

3851. *Dr. Markham.*] Is it always possible to give a surgeon a cabin on board?—Always; I have never seen a case where it could not be given.

3852. *Chairman.*] When you were in the "Marlborough," had both the assistant surgeons cabins?—Yes.

3853. *Dr. Markham.*] You think, therefore, that it would be no detriment to the service if an order were issued that all the surgeons should have cabins?—I think that it would be an advantage. I cannot think of any case where it would be impracticable at this moment.

3854. *Captain Phillimore.*] Does not the order state that in all cases the assistant surgeons are to have cabins where it is practicable?—Yes, but that opens a great loophole; that is one of those orders which the men outside immediately suspect. They say that it will be stated that it is not practicable. That is just one of those orders which is an objectionable order, because it is not a definite order.

3855. *Dr. Markham.*] Have you ever heard it said that that loophole has been taken advantage of?—Yes.

3856. *Chairman.*] Can you give any instances?—I cannot myself give any instances, but I can state from my own experiences that that is the feeling in the service, and that it works outside. I have heard of it, though I cannot recollect a case at this moment.

3857. *Dr. Markham.*] You have no doubt that cases have occurred where men might have had cabins who have not had them?—I have no doubt of it.

3858. *Chairman.*] You served upon the Mediterranean station; did you ever hear of any case in the squadron there?—I do not like to be sure about it, but I think that I have heard of cases. I think that I have heard of more than one case in the Mediterranean; I cannot name it.

3859. That is mere report, you do not know it for a fact?—I do not know it for a fact; I cannot bring my memory to bear upon the point.

3860. *Captain Phillimore.*] You are not aware of any ship at present in commission where the assistant surgeon has not a cabin?—I will just think for a moment; I will not be sure that there is not an assistant surgeon in one of the ironclads in that position.

3861. *Dr. Markham.*] Have you any doubt in your own mind that cases have occurred of late years in which assistant surgeons have not had cabins?—I have not the least doubt in my own mind that they have not had cabins.

3862. *Dr. Bryson.*] Do you think that it would be a good plan to appoint the medical officers of the navy by a roster, the same as in the army?—Yes, I think so, if it could be done.

3863. Can you explain to the Committee how you think that it could be done?—I do not think that it could; it would be exceedingly difficult to be done, but if it could be done it would be well that it should be done.

3864. It would do away with a good deal of heartburning and ill feeling which exists at present?—Yes; it would remove that feeling altogether.

3865. During the time that you have been at Somerset

Somerset House, have you seen any instances where you think that interest has prevailed, either with the authorities at Somerset House, or with the Board of Admiralty?—No; I know of no instance where interest has been improperly used in the appointment of men, so far as I know.

3866. You think that every man has his turn, as nearly as can be done for home appointments, and otherwise?—Yes, and for what are considered the best things in the service. Every man, I think, has his fair chance.

3867. You do not think that it would be possible to carry it out better by roster?—I think that the roster system with the medical profession would be a difficult one, because in our profession we want certain men for certain duties, and for certain places.

3868. For certain ships?—Yes; and all men are not perhaps equally fitted for the same thing, although they are all members of the same profession. With regard to appointing men by roster to ships or hospitals, I think that it would be better left to the discretion of the director general.

3869. If it were by roster, and an 18-gun vessel had to be put in commission, would it be right to put a man in your own position there?—No; I should feel exceedingly sore about it myself. I do not believe that it could be done.

3870. Dr. *Markham*.] What is your opinion upon the subject of the division of prize money; I dare say that you have thought upon that subject?—After the captain, I think that all officers should share prize money according to their relative rank. I think that the captain should stand pre-eminent.

3871. Captain *Phillimore*.] Do you not think that the risk which officers run in action should also be taken into consideration; for instance, the marine officer and the other officers are stationed on the poop, but certain of the officers are stationed below, such as the chief engineer, the chaplain, and the paymaster, and the surgeon. The former officers on the poop run more risk of their lives from exposure to musketry and grape-shot, and so on; the latter officers would be inside the armour plating if in an ironclad, or would be down below in the cock-pit if in a line-of-battle ship?—It occurs to me that, with the warfare which we are likely to have now-a-days, probably the combatant officers are better off than anybody else. It appears to me that they are safer than anybody else.

3872. Captain *Galton*.] Do you mean in action?—In action; I think that in the cupolas, and in those vessels where the combatant officers are so thoroughly protected, it is the men who are in the unprotected part of the ship who are likely to suffer most.

3873. *Chairman*.] But I do not think we have any cupolas in commission yet?—We are talking of the future; I will refer to the case of torpedoes.

3874. Will not you then all go together?—No; I think that the men up above are safer; speaking generally, I think that there is no difference of risk in the matter.

3875. Dr. *Markham*.] Can you give a general estimate whether the value of the life of a medical officer in time of war would be considered greater by an insurance company than that of a
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combatant officer?—I think that an insurance office would value their lives equally.

3876. What is your opinion as to their relative value as individuals, considering that the naval medical officer is exposed to the dangers of fever and so on, which the combatant officer is not, and that he is also exposed in open boats?—My opinion is that the risks of death to the naval medical officers are certainly greater than those of any other officers, from various dangers to which they are exposed in the performance of their duty.

3877. Captain *Phillimore*.] Is the actual mortality as great?—That, of course, would be a question of proportion; one would have to go into statistics to get that information; but, according to my opinion, I think that, in proportion, more medical officers die of contagious diseases than other officers.

3878. As regards the proportion of officers killed in action, which do you think is the greatest, the proportion of medical officers killed, or of combatant officers?—The proportion of combatant officers; but that is in actions gone by.

3879. Dr. *Markham*.] Such actions, you think, will never occur again?—I think that that kind of action may never occur again.

3880. Captain *Phillimore*.] But, suppose that it does occur again?—Then, of course, the number of medical officers killed would stand in the same proportion as it has done heretofore.

3881. Dr. *Markham*.] A good deal has been said with respect to the difficulty of a staff surgeon holding relative rank, superior it may be to that of the commander with whom he is on service; can you imagine that in the actual working of their duties, any difficulty would arise from that cause?—I cannot.

3882. Any more than that it could arise from any of the differences of relative rank in reference to the lower grades than that of commander?—I cannot conceive why it should arise.

3883. According to the Warrant, the difference of duties is made quite distinct?—Yes.

3884. And therefore, though the medical officer holds senior relative rank, it never can interfere with the service?—It cannot interfere in the least with the command or discipline; it has nothing to do with it.

3885. Captain *Phillimore*.] Supposing that the surgeon of a ship happened from relative rank to be superior to his own captain, do not you think that there would be some awkwardness of feeling between the two?—Not the least, I should think; I cannot conceive it; the two men are totally differently circumstanced.

3886. Supposing that you were the captain of a ship, would you like to have a medical officer under your command who took rank and precedence before you on all occasions?—I do not understand that the medical officers do so.

3887. Supposing, for instance, that there is a corvette with a staff surgeon, who, according to the date of his commission, would rank senior to the commander, if you were captain of a ship in such a case should you like the medical officer to take rank and precedence before you on all occasions?—But, so far as I understand the service, he would not do so on matters connected with the service.

3888. *Chairman*.] Supposing that he was invited on shore to a public ball at a foreign place, or had an official invitation on shore, in what
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position would you consider the commander and the surgeon to be?—It has never occurred to me to think of that; official position would naturally indicate that a man holds a certain status in society.

3889. And that the surgeon would take precedence of his captain?—In a case of that kind, undoubtedly.

3890. Do you think that that is for the good of the public service; take the case of an official dinner party?—At an official dinner party the captain invariably goes before everybody, so far as I understand.

3891. Captain *Phillimore*.] Supposing that the surgeon of a ship had relative rank before his commander, and that they were asked by the French consul at Lisbon to dine with him, which would take the precedence in that case?—I suppose that the French consul would regulate that himself.

3892. Would he not be rather perplexed?—I do not know, I am sure, whether he would or not; if it is an official matter I think that the captain ought undoubtedly to go first; at an official dinner I think that the captain or the commanding officer of the ship, that is to say, the man chief in command of the ship should take the first place.

3893. Dr. *Markham*.] Do you not think that on every occasion where the question of precedence could arise, the medical officer would always give way to the senior executive officer?—Unquestionably.

3894. *Chairman*.] As long as the captain of the ship remains in that commission, you think that he should retain that position?—Undoubtedly.

3895. Dr. *Bryson*.] Supposing that you were going to dine with John Jones, at Lisbon, who is nobody, what position would the captain, who was relatively junior to the medical officer, occupy?—I suppose that it would be left to custom.

3896. Supposing that you disputed the matter, do you think that it would be right for the medical officer to take precedence of the commanding officer?—In all questions of precedence I think that the captain of the ship ought to go before every officer under his command.

3897. Captain *Phillimore*.] Do you think that it is the general opinion of the medical officers that the captain of the ship should always have precedence of every other officer?—I think so; I think that the captain of the ship ought to take precedence of every other officer under his command.

3898. Would you leave the question of precedence open to a doubt?—I put it in this way, that the captain in command of the ship should take precedence of every officer under his command.

3899. *Chairman*.] On all occasions?—On all occasions: according to our service we are always, as it seems to me, on duty.

3900. Do you think that if any medical officer holding a superior rank to the captain of the ship was to assume that rank, it would be detrimental to the public service?—I think so, if he belonged to that ship.

3901. You consider that it would have a bad appearance amongst the ship's crew to see the surgeon of that ship taking precedence of his captain?—I think so.

3902. Dr. *Bryson*.] Do you think that it would

be right to lower the rank of the medical officers?—Certainly not.

3903. *Chairman*.] Did you ever serve in a naval hospital?—Yes; in China, and in Haslar also, as an assistant surgeon.

3904. What allowances had you there?—None at Haslar; my pay was 7*s.* a day, and I got nothing else.

3905. You had no allowance for a servant?—No.

3906. Or for provision money?—Nothing whatever.

3907. In China what had you?—In China I was allowed 4*s.* a day for rations, and 1*s.* a week, I think (it is a long time ago), to enable me to go ashore in a shore boat.

3908. Then we are to understand that, with regard to the naval service, you are differently placed from the army service, with regard to the allowances for servants?—Entirely, I believe.

3909. Dr. *Markham*.] Have you anything to say with regard to the position of medical officers on boards; is it satisfactory at the present time?—Do you allude to medical surveys?

3910. Yes?—I do not see the least use of captains on a survey.

3911. *Chairman*.] Are there not sometimes questions with regard to certificates of time, and little things of that kind, which arise?—I think that if a question of that kind arose it could be settled away from the survey.

3912. I believe that the system is this, that on a survey at a hospital, three captains are ordered to attend the survey, taking to their assistance the surgeons of their respective ships; I think that that is the order?—I think so.

3913. And that the survey is entirely conducted by the medical officers, who report to the president whether a man is invalided or not; do you see any objection to that?—The surgeons then are set on one side, and are simply secondary in the matter.

3914. Are they not the parties who examine the patients and report?—I think that you said that three captains are ordered to hold a survey, taking to themselves three surgeons to assist them.

3915. Yes?—Are the surgeons according to that order, the surveying officers at all?

3916. They are the inspecting officers of the sick?—The captains are the only surveying officers there.

3917. That is so; that is to say, that they form the board to decide the question coming before them?—Which is purely a medical question.

3918. No; there are questions of certificate of discharge, and many other little things and questions in dispute?—I, of course, have been on a great many boards of survey, and I never saw the advantage of a captain being on a board of survey. Not only that, but many captains when on a survey have said to me that they did not understand what they were there for. I do not see the use of a captain at all on a board of survey.

3919. Dr. *Bryson*.] Do you know whether anything of the sort is done in the army?—I believe not. There is no executive officer on boards as to the sick in the army.

3920. Would you not have one executive officer there to keep peace?—No. It could be settled as a medical question.

3921. *Chairman*.] Do you not think that it

is a very good school for the younger captains of the service to see the routine of the service by attending these surveys?—I do not. Practically what occurs at a survey is this: supposing that it is in the hospital, the patients are brought into the room where there are the medical officers, and the medical officers decide whether a man shall go home or not, or whether he shall be kept. If the survey is held out of the hospital, they also decide according to the nature of the case. After having arranged the matter they go into another room, where three captains have been sitting all this time, and they tell the senior captain that they have come to the conclusion that these men shall go. The captain says, "Very well;" and then the man is brought before the captain, and he says, "I am sorry for you, my man, you do not seem to be well on this station, and we have made up our minds that you shall go." That is all that I have seen practically at a medical survey. The captains have nothing to do with it, and are not required.

3922. Do you ever find that the fact of the officers of the executive branch being there causes any inconvenience?—I think that there is a feeling among the medical officers of the service that they are not treated with sufficient confidence, and that captains are put over them to watch them, because they see their brother officers in the army left to do the work themselves.

3923. *Dr. Markham.* With regard to the word "civil," and to the medical officers being put into the civil department instead of the military branch, do you see any objection to that term; they at present stand classed among civilians?—I think it is an objectionable term altogether in that service which is essentially a military service from one end to the other.

3924. *Chairman.* Then would you put the paymasters and the engineers, and the whole of the present civil officers, into the military branch?—I have never thought of any question connected with the officers apart from my own profession. I look upon my own profession as a medical profession, outside the service altogether, as being brought into it for a special purpose;

but I have never considered the matter in reference to other parts of the service.

3925. Then you object to being in the civil branch of the service?—I do not know what you mean by "the civil branch of the service."

3926. *Dr. Bryson.* Do you think that being called civilians is offensive in any way to the medical officers of the navy?—Yes; I think that it is generally looked upon as rather offensive in a military service. It has a tendency to breed class feeling.

3927. *Dr. Markham.* Do you think that it is necessary for the service that there should be a distinction between the two sets of officers, and that one set should be classed among civilians, and the other amongst the military officers?—Not in the least.

3928. You think that it would cause no confusion if the medical men were classed among the military men?—I think not.

3929. *Chairman.* The question is, whether the civil branch is to be done away with; that is to say, whether the medical men are to be in the civil or in the military branch?—I think that the term "civil branch" is offensive to a large number of men.

3930. How long has that been the case?—I think that it has always been the case.

3931. Considering that it has been in force for 20 odd years, have you ever heard any complaint of it?—I think that all medical men have felt that there is a tendency to a lowering feeling in calling them civilians.

3932. But they are not called civilians; it is the civil branch of the service; it is the medical department of the navy in the civil branch of the service?—Practically they call them civilians.

3933. *Dr. Bryson.* In the mess, for instance, is that the case; have you ever been so styled?—Yes, we have been styled "civilians." I have heard it over and over again. I do not think that that is a matter of much importance.

3934. *Chairman.* It is not considered a grievance?—In my own case not in the least. It never occurred to me to think much about it.

[The Witness withdrew.

[Adjourned till To-morrow, at Two o'clock.

Friday, 15th December 1865.

PRESENT:

Captain Galton.
Sir James Gibson.
Dr. Bryson.

Captain H. B. Phillimore.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

CHARLES D. NETTLETON, Esq.; Examined.

3935. *Chairman.* What rank do you hold in the naval service?—Assistant surgeon.

3936. How long have you held that rank?—About 15 years.

3937. Where are you now employed?—In the Royal Naval Hospital at Plymouth.

3938. How long have you been there?—Nearly all that time, with the exception of a few months which I was serving in a brig.

3939. From your long experience at Plymouth

you have, no doubt, had a good deal of communication with the junior officers in the medical service of the navy?—I have.

3940. Can you afford the Committee any information with regard to the causes which operate in preventing young men from coming forward for the service?—The chief cause is their standing on board ship.

3941. In what way?—Their standing in relation to other officers on board ship. They are not treated with proper respect.

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3942. Is that when they first enter?—That is the general rule.

3943. Dr. Bryson.] Are you speaking of assistant surgeons?—Yes.

3944. Chairman.] By whom are they not treated with respect?—By officers in general. They do not consider their position on board ship one which a medical officer ought to hold.

3945. In what way?—They are looked down upon.

3946. Mr. Busk.] How is it shown; by what acts?—It is shown in various ways by the treatment which they receive from all the officers. For instance, one or two medical officers whom I have known have not been allowed to take medical charge of a ship. Although they are doctors of medicine, and have had charge of large hospitals, they yet are not allowed to take medical charge of the ship whilst the surgeon or the senior assistant surgeon is on shore.

3947. Dr. Bryson.] That is to say, to take charge of the sick of the ship?—Yes.

3948. Chairman.] That is to say, that it is considered a rule that one of the senior officers should always be there?—Yes.

3949. But does that naturally imply that the others are unfit to do duty?—Yes; it is considered so generally.

3950. Dr. Bryson.] Is the complaint made because one of them cannot go on shore?—The complaint is, that he is not allowed to do any responsible duty at all.

3951. When the surgeon goes on shore, he perhaps leaves two assistant surgeons, and the senior of these naturally has charge of the sick?—Yes.

3952. Mr. Busk.] How otherwise would you arrange it?—Where there are two assistant surgeons on board a ship, I think that they should take the duty day and day about.

3953. Chairman.] You mean that one should be on shore and one on board?—Yes, that they should alternately be responsible for duty.

3954. Dr. Markham.] If the senior assistant surgeon is on shore, is the junior not allowed to attend to the sick?—In some cases the junior is not allowed to take charge of the sick.

3955. Then the sick are left to themselves?—Not so; the surgeon and the senior assistant surgeon are not allowed to be ashore at the same time.

3956. Chairman.] Supposing that there are only a surgeon and a junior assistant surgeon on board the ship, what takes place?—Then they take the duty day and day about, with the exception of Sundays after the regular visit.

3957. Then there is no complaint?—The complaint is done away with in that case.

3958. Dr. Bryson.] What is the rule as to Sundays?—The surgeon always takes the odd day.

3959. That is a custom which has crept into the service?—Yes. There is no order to that effect.

3960. When you speak of two assistant surgeons being in the ship, and the surgeon being on shore, do you mean to say that the two assistant surgeons should take charge of the sick day and day about?—Yes, alternate days.

3961. The senior must always be responsible?—Yes; but when he leaves the ship he leaves it in medical charge of one of the assistant surgeons.

3962. If there are three or four lieutenants, when the captain goes on shore the lieutenants

do not take the duty day and day about?—No, they have their regular watches to keep.

3963. Captain Phillimore.] In a line-of-battle ship is it not the rule that the commander and the senior lieutenant shall not both be out of the ship together?—I cannot speak as to that, not having served afloat.

3964. Supposing that to be the case, do you consider that it is any hardship that the rule should be for the surgeon and the assistant surgeon not to be out of the ship together, except on duty?—The junior assistant surgeons consider it a great hardship that they are not allowed to have any medical charge of the ship at all.

3965. Do they consider it any greater hardship than the junior lieutenants in the case of the commander and the senior lieutenant?—I should fancy so.

3966. Mr. Busk.] Of how many years' standing are assistant surgeons who are in that condition?—Under six years generally.

3967. At the end of six years that grievance ceases?—The assistant surgeons, in the cases to which I allude, have all been under six years.

3968. Then it refers to junior assistant surgeons?—Yes.

3969. Do you consider that an important grievance?—I have always understood it to be a very important grievance, that they are looked down upon by the officers with whom they associate, as they are considered not capable of taking charge of the sick.

3970. Dr. Markham.] But it is not the officers with whom they associate who have made that rule?—I fancy so; if not by the captain, it may be done by the commander or senior lieutenant.

3971. Mr. Busk.] Is it not the rule of the service?—In most ships the assistant surgeons take day and day about.

3972. Chairman.] Then it must be a rule of the surgeon's?—It is a rule of the captain's, and the surgeons themselves consider it a grievance.

3973. Mr. Busk.] Then it is not a regulation of the service, but an optional one?—It is an optional one with the captain.

3974. Dr. Bryson.] You have served very little at sea?—Very little, having had the misfortune to lose my leg shortly after I joined the service.

3975. You are very little acquainted with the service?—Very little with the service afloat.

3976. You have not passed your examination as surgeon?—No.

3977. Why not?—Because I wanted to make up as much time as I possibly could before doing so.

3978. Have you sufficient time to enable you to pass as a surgeon?—No.

3979. You want a very short time?—I want five or six months.

3980. Chairman.] Is there any cause of complaint because a medical officer is called an assistant surgeon?—They say that the schools look down upon them and consider them as second or third rate men.

3981. In what way are they brought into contact with the schools?—On returning from the ships, they always go back to their schools, and they communicate with students who are studying at the time.

3982. Dr. Markham.] Are not some of the teachers in the schools to which they go called "assistants"?—They are doing away with that altogether now in some of the schools; but where

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it exists, the title applies only with reference to the institution.

3983. Mr. *Bush*.] Are there not assistant surgeons in every hospital in London?—I believe that there are some hospitals where there are no assistant surgeons.

3984. In London?—In London.

3985. Can you name one?—I cannot at the present moment.

3986. How would you propose to remedy the grievance which you have mentioned?—By giving every man the title of “surgeon.”

3987. Do you think that the surgeons would object to that?—I do not.

3988. Dr. *Bryson*.] Would you not attach some other designation to it?—Where two or more are serving together, I would designate them first, second, third surgeons, &c.

3989. Mr. *Bush*.] Do you not think that a man who was said to be in the third class would feel as much dishonoured as if he was called an assistant surgeon?—No. I think that it would give him a standing in the service with the officers with whom he was brought into contact.

3990. Dr. *Bryson*.] Have you heard any complaints with regard to the pay being insufficient?—As a general rule on entering the service they never complain of their pay, but the general opinion is that the periods between the several rises are too long.

3991. When men have been eight or nine years in the service, do they think their pay not sufficient?—Yes; they think themselves underpaid.

3992. In your opinion are they underpaid?—I think that if there was a rise between the first and second periods it would give great satisfaction.

3993. *Chairman*.] But is there not a rise at the present moment every five years?—After the first five years there is a rise.

3994. After the second five years there is another rise?—Yes.

3995. Dr. *Bryson*.] Do you think that the medical officers are now satisfied with their uniform?—I do not think that they care much about uniform as a general rule. They are quite as much pleased to be in a plain coat as they would be in a uniform; but, having a uniform, a great cause of grievance is that the surgeons are not allowed any mark of distinction from the senior assistant surgeon, except in the epaulettes, which are seldom worn.

3996. Captain *Phillimore*.] You do not think that uniform is of any importance?—I do not think that it is the least attraction.

3997. *Chairman*.] What do you think are the other reasons which prevent young men from coming forward for the service?—The great demand for medical men ashore, and in the colonies.

3998. That is to say, there are more openings for medical men than there were formerly?—Yes.

3999. Do you know whether the medical students who are brought up at the colleges have increased in proportion to the population or not?—I cannot say; I do not know the exact number.

4000. Is anything complained of with respect to the uncertainty of the service, as to serving abroad, and so on?—Yes. They complain that favouritism is shown in the service; that particular men are appointed to certain ships and stations, and that each man does not have his fair chance.

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4001. How would you propose to remedy that if it does exist?—By keeping a roster, and giving each man his fair turn on foreign service.

4002. Supposing that one man, first on the roster for foreign service, has already served four years on a foreign station, and that the next man has served only two years, how would you manage in that case?—I would arrange it in the same way as is done in the marines. They are allowed to make a certain number of tours, and if they complete over one tour I think that they go to the bottom of the roster.

4003. By adopting the plan of a general roster might not a senior officer have to serve in a very small ship?—I think that you might divide the medical officers under 20 years' service into two or three classes, according to the size of the ship.

4004. But you had not contemplated that?—I had not.

4005. Dr. *Bryson*.] According to your plan, supposing that an assistant surgeon has been in a ship upon the coast of Africa for three and a half years, he comes home and is upon the roster. Supposing that his turn comes again, he may have to go to the coast of Africa again; and it may come a third time that he has to go to the coast of Africa?—That would be most improbable, but he can always exchange, as in the marines.

4006. By paying money?—Yes.

4007. Captain *Phillimore*.] Supposing that you had been out upon the coast of Africa for two commissions, would you like to pay money to be let off going upon a third commission?—If there is a roster every one runs a fair chance.

4008. Would you like it in that case?—It has always worked very well with the marines. I never heard any complaint.

4009. Supposing that such a thing befel you, would you like it?—I should consider it my misfortune.

4010. Sir *James Gibson*.] You think that those would be exceptional cases?—Yes, very exceptional.

4011. Dr. *Bryson*.] Do you think that it would be fair to employ a man for nine years successively on a station like that?—No, but with a regular roster he must take his chance.

4012. Then there must be some means of getting out of it?—There is always the head of the department to decide whether a man is in a state of health to go or not.

4013. Would not that destroy the roster?—No. If a man's health would not allow him to serve on foreign service and in a warm climate, he would take the next chance.

4014. And another man would be sent, who, perhaps, in his turn, might have got a good climate?—Yes.

4015. Supposing that a man in the same way, three times running, got a very good climate in the Mediterranean, would it be fair to the other officers to let him go there throughout the whole period, and to let other men go to the coast of Africa?—I think that men would be very glad to take their chance of it.

4016. Mr. *Bush*.] With respect to the medical officers being looked down upon by the other officers of the ship, you have mentioned one instance which applies to assistant surgeons under six years. In the case of assistant surgeons above six years, and of surgeons on board ship, can you give any instances or any circumstances which induce you to form the opinion that they are looked down upon by the combatant officers?—

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They complain that they are not treated with proper respect on board ship.

4017. In what respect?—In every way.

4018. You cannot specify any particular mode in which that want of respect is shown?—No. They complain that their treatment on board ship is not such as gentlemen ought to receive.

4019. But none of them have explained any circumstance upon which they have based their opinion?—No, nothing particular; but they consider that their position on board ship is not what a medical officer should be subject to.

4020. Of your own knowledge you cannot state any circumstances which should justify such an opinion?—No.

4021. And you have not been informed by others of any circumstances which would justify such an opinion?—I do not remember any at present.

4022. Dr. Bryson.] Do the assistant surgeons complain of not being able to go on shore every day?—No: they get their fair amount of leave.

4023. Do they complain of the manner in which they are compelled to ask for leave?—Not at all.

4024. Chairman.] Do they complain that they are treated differently from other officers? The junior assistant surgeons complain that they are not treated with proper consideration by the executive officers on board ship.

4025. Mr. Bush.] My question practically was with reference to the senior assistant surgeons and the surgeons?—The whole medical officers complain of a want of respect being shown to them. There was a case which was alluded to in the papers some time since, where a lieutenant sent for the sick book of the surgeon, and when the surgeon brought his book the lieutenant did not open it, but returned it to him, and said, "Do not pretend to argue with me again."

4026. Chairman.] Do you know that to be a fact?—I only know it from the papers.

4027. Do you believe everything which is stated in the papers?—I do not, but in this instance I do.

4028. Dr. Bryson.] Do you know of any instance where the surgeon was sent for by the lieutenant to ascertain something about the sick?—Not in an offensive manner.

4029. Mr. Bush.] At the mess table are they treated the same as the other officers?—No, they consider that they are looked down upon.

4030. How is that shown?—By the general conduct of the executive officers.

4031. Dr. Bryson.] Do they talk of them in a slighting manner?—Yes; and they complain that they are never allowed to give their opinions on questions as other officers are.

4032. Do you suppose that they are looked upon as a sort of inferior grade?—They consider so.

4033. And that is the soreness?—Yes. It is a grievance difficult to describe; it is not the less keenly felt, however.

4034. Do you think that there is any truth in that?—As so many have made the complaint, I fancy that there must be some truth in it.

4035. You having associated a good deal with naval officers, will you state whether lieutenants look upon you as an inferior person?—I have never been brought into contact with lieutenants, except as patients.

4036. Mr. Bush.] Do you not think that there would be a general disposition among naval offi-

cers to treat the medical officers with respect and kindness, considering the obligations under which they must be to them?—No; they look upon them as an inferior grade altogether.

4037. Have you heard that feeling expressed by combatant officers?—I have frequently heard it expressed by medical officers.

4038. But not by other officers?—No; I have not been brought sufficiently into contact with them to say.

4039. Dr. Bryson.] Do you think that the assistant surgeons are generally satisfied with the cabins which are allowed to them?—When they get cabins.

4040. Do you think that that has anything to do with their present feeling?—Yes; because the word "if" is used, and there is no certainty of getting a cabin.

4041. Captain Phillimore.] Supposing that that accommodation cannot be afforded, what is to be done under those circumstances?—Other officers under the rank of surgeons get cabins.

4042. Dr. Bryson.] That is a part of the grievances of which they complain on board ship?—Yes.

4043. Captain Phillimore.] Are you aware that when a ship is first planned and built, the cabins and all other places to be partitioned off are usually shown upon the plans?—I am.

4044. And that there are several ships at present in commission which were built before the Admiralty order came out giving assistant surgeons cabins, and therefore that in that case they had not been provided for in the drawings of the plans?—Yes.

4045. Supposing that an assistant surgeon had been appointed to one of those ships, what would you have had done if there had been no cabin for him?—I would have had a cabin built for him.

4046. Suppose that it had been impracticable?—There is always room for cabins to be built if requisite.

4047. Have you heard that from people who were connected with the ship-building department of the navy, or from other persons?—I have heard it from both.

4048. Chairman.] It has also, I think, been stated as a grievance by you that a second examination has to be undergone by assistant surgeons to qualify them for promotion?—Yes.

4049. Upon what ground?—Because the other officers say that if they are surgeons fully qualified on passing, they ought not to be subjected to a second examination, and that therefore they are very inferior men.

4050. In the army do not they pass a second examination?—Not that I am aware of.

4051. Are you sure of that?—Yes.

4052. Mr. Bush.] Have you taken pains to ascertain it?—Yes.

4053. Chairman.] I think that you are mistaken?—The only second examination is at Netley.

4054. Mr. Bush.] Are you not aware that all assistant surgeons in the army pass an examination when they are promoted?—It can only have been the case lately.

4055. Sir James Gibson.] It has been so during the past five years?—I was not aware of that.

4056. Chairman.] Therefore, the naval service is not singular with respect to that second examination?—So it appears.

4057. Mr. Bush.] Do you think that when a young man has been at sea for three or four years, without any opportunity, in spite of all his desire
to

to do it, of keeping up his professional knowledge, it is not highly desirable in the interests of the service that some test should be adopted as to his fitness for taking a higher position in the service?—If that rule was good it would hold good for all the other classes. He only passes his examination after the first five years. He is not examined after that for any grade.

4058. Are you aware that members of the College of Surgeons, when they desire to become fellows, pass another examination?—So another examination must be passed for the degree of doctor of medicine.

4059. It is not at all uncustomary in the profession for persons to pass another examination when they wish to take a higher position?—A higher degree.

4060. Although they have been duly qualified

practitioners before?—Although they have been admitted as members before.

4061. That is to say, duly qualified to practise surgery?—Yes; but the other degree gives them a different standing.

4062. Is that second examination attended with any expense?—It must be attended with expense, because it requires men to come from the seaports to London to be examined.

4063. *Dr. Bryson.*] Supposing that a man got into the service who had never performed operations upon the dead body, do you think that it would be as well to make that man undergo a course of operations upon the dead body?—Men would be very willing to do so if allowed to do so at the ports at which they were paid off.

[The Witness withdrew.]

Dr. JOHN DENIS MACDONALD Examined.

4064. *Chairman.*] WHAT rank do you hold in the naval service?—That of Surgeon.

4065. Of what date?—From the 19th of July 1859.

4066. How long have you been in the service?—Sixteen years last August.

4067. Where are you at present employed?—At Haslar.

4068. How long have you held that appointment?—The appointment was dated 1st October 1864.

4069. You are no doubt aware that there is considerable difficulty in obtaining candidates for the naval medical service?—Yes.

4070. Can you assign to the Committee any reasons which, in your opinion, operate against their entering?—The principal thing seems to me to be the superior inducements presented by the military service.

4071. In what way?—With regard to pay; not exactly as defined in the pay list, but emoluments arising from allowances, and other matters of that kind, which are not extended to the navy.

4072. Will you specify what those allowances are; are you aware of what they consist?—The particular allowances require to be stated. There are many things connected with their comforts, and so forth, which are not exactly granted to us; coals and candle-light, for instance, which we are not allowed.

4073. *Captain Galton.*] In what cases are you not allowed fuel and light; on board ship you would have fuel and light, I suppose, allowed you?—Yes, on board ship.

4074. In what other cases would you not have them?—In my own case I am not allowed candles or fuel.

4075. Because you are occupying a position at a hospital on shore?—Yes; but my name is borne on the flagship's books for duty in the hospital.

4076. *Chairman.*] Then you get the provision allowance?—Yes.

4077. *Captain Galton.*] When you are borne on a ship's books, as you are at Haslar at the present time, where do you lodge?—At present I occupy a house in the terrace at Haslar.

4078. Therefore the Government finds you a house?—Yes; and in lieu of a house a certain sum is allowed for lodging money. In this case the house happened to be vacant.

4079. What sum is allowed for lodging money

if you have not a house?—I understand 70*l.* a year is the allowance.

4080. And what is your rank?—A surgeon. I never drew the lodging money myself, as there happened to be a vacant house.

4081. A regimental officer of the same rank would receive for lodging money 54*l.*; therefore it would appear that the allowances in the navy are more than in the army?—I never drew the allowance myself.

4082. *Dr. Bryson.*] But do you know that that is the allowance at Haslar Hospital?—I believe so. The rule is that if there is no house for occupation by the surgeon, lodging money is to be granted at that rate, I think.

4083. Are you speaking merely of Haslar?—Yes.

4084. You know nothing of any other place?—No.

4085. *Captain Galton.*] We wish to ascertain in what respect you are worse off in respect of allowances than a military officer. You also get a ration allowance, do you not?—Yes; but I am the only one who gets that; the assistant surgeons do not get it.

4086. Would all surgeons detached in the way that you are get it?—No. It was granted to my predecessor three months before he left. Previously to that time there had been no ration money allowed.

4087. How much is that ration money?—It amounts, I think, to 1*s.* 6*d.* a day.

4088. That is an allowance which the military officers do not get?—I cannot say.

4089. Do you get a servant's allowance?—No; no servant is allowed.

4090. The military medical officers get an allowance of 1*s.* a day for a servant?—Yes.

4091. And that is an allowance which you do not get?—Just so.

4092. Are there any other allowances which they get, and which you do not get?—I cannot enter into particulars without preparation.

4093. *Mr. Busk.*] Are you acquainted with what are called shore allowances, when officers are detached for duty on shore?—Yes. There are certain arrangements made for the benefit of military men, which I believe we do not get, but I am not aware of the particular details.

4094. Are you aware that a lieutenant gets 5*s.* a day shore allowance, and that an assistant surgeon over six years, being of the same rank, gets only 3*s.* 6*d.* a day?—Yes.

4095. And

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4095. And that a commander receives 1*l.* a day as travelling money, while a staff surgeon only receives 10*s.* a day?—Yes, that I know; and the staff surgeon in that respect is evidently in a wrong position.

4096. Dr. *Markham.*] What you propose is generally that there should be an adjustment between the allowances given to the army surgeons and those given to the naval surgeons?—Yes. I believe that there is a feeling among the medical students who are about to enter one or the other service, that they will simply take the one which presents the most inducements. It does not matter to people in general under what terms money is obtained; but where the net receipts are greater, there is an additional inducement, although the pay may be nominally the same. At Hong Kong there was one remarkable instance which was told me by Dr. Deas in his own case, where he, as inspector of hospitals and fleets, drew the sum of 574*l.* 17*s.* 6*d.*, and I think that the deputy medical inspector in the army was drawing at the rate of over 2,000*l.* It was made up of various allowances; some of them, I believe, were colonial.

4097. Captain *Galton.*] Are you aware that the Indian allowances which were then drawn at Hong Kong have been now entirely altered and reduced?—Yes. But in the case of Dr. Mackay, who has just come home, I understand that a military man in the same position drew at least 1,000*l.* a year as compared with his 500*l.*

4098. Dr. *Markham.*] Is that a case now in existence?—Yes.

4099. Captain *Galton.*] Has not the military man to find a house for himself, whereas the naval officer has his lodging found him on board ship?—I believe that provision is made for that, forage and other matters, which are required by the military man.

4100. Sir *James Gibson.*] Do you allude to the military combatant officer, or the medical officer?—The medical officer.

4101. Are you under the impression that he now receives 1,000*l.* a year?—Yes; so I have understood.

4102. *Chairman.*] I think that you have alluded to the travelling expenses which are allowed to officers; that a commander is allowed 1*l.* a day, and that the medical officer is only allowed 10*s.*?—I was alluding particularly to the staff surgeon.

4103. I suppose that the medical officers of the navy would have no objection to be put upon the same footing as the army medical officers?—That is what they desire.

4104. The regulation for the army is this: "General officers, 20*s.*, all other staff and regimental officers whatever, 10*s.*" It so happens that a commander is allowed 20*s.*, and therefore the medical officer thinks that he is not upon the same footing, but he is upon identically the same footing as the medical officer in the army?—That clause certainly applies, but I should think both were equally aggrieved.

4105. Do you know any other causes besides these allowances which operate against young men entering the service?—I think that there is a general feeling as to the discomfort of maritime life, and separation, as contrasted with what they might do ashore.

4106. Captain *Galton.*] Is not that the principal reason?—I believe so; and there is dissatisfaction arising out of a great many causes

which it is exceedingly difficult to mention. I can mention the cases of two cousins of my own, one of whom had been some time in the naval service, his last ship being the "Himalaya"; he was persuaded by some military men with whom he came home to leave the naval service and to proceed to the coast of Africa. He recommended his brother not to enter the naval service, but to prepare for the army. His great object in going there was to get increased pay and time, I believe.

4107. *Chairman.*] That is to say, that the army medical officer is always on full pay, and that the naval medical officer, by being on half pay, loses his position as to future retirement?—Yes.

4108. Dr. *Bryson.*] Did those gentlemen go into the army?—Yes; and there are several others who, after trying the naval service, were better pleased with the army service.

4109. Do you not know that the African service is rather an exclusive kind of service?—I believe so.

4110. The medical officers in that service are different from the medical officers in the army generally; it is a separate service?—It is a separate service; and it is much more easy to enter than the navy. At one time it was very easy to enter the coast service.

4111. What is the difference of pay in the African service?—I think that they have double pay and double time.

4112. Mr. *Bush.*] I believe that you have served a good deal at sea?—Yes.

4113. Are you prepared to say that medical officers on board a ship are looked down upon by the executive officers in any way, within your own experience?—I think that there is a general feeling of that sort. It depends greatly upon the medical officer himself. I must say that I have always met with the greatest civility.

4114. As a rule, do you think that the medical officers are looked down upon by the executive officers?—I think that they are regarded as an inferior class of beings altogether, and that, whatever the rank is, that difference will always exist.

4115. In what way is it shown; will you give some familiar instance?—It is chiefly shown in the advantages which the position of command affords in exhibiting a feeling of the kind, wherever it is elicited.

4116. At the mess table, or on occasions of that kind, is it shown?—I do not think that anything of the sort happens there.

4117. *Chairman.*] Since you have been in the service you have never experienced anything of the kind?—Since I have been in the service I have never experienced anything of that kind from an executive officer.

4118. And if anything of that kind happens it is always owing to the gentleman himself?—No; that it is often so is my feeling.

4119. Captain *Galton.*] What increased pay do you think would compensate for the disadvantages of the naval medical service over the army medical service, to which you have alluded?—That is a matter which requires consideration. It is certain that at present the pay is insufficient for all purposes.

4120. I gather from your evidence that you consider that in consequence of these discomforts to which the naval medical officer is subject, the pay of the naval medical officer should be larger than that of the army medical officer?—Yes, in order

order to compensate for alienation from home, and all other matters. Of course [that is what every naval officer must suffer. But if a medical officer can obtain his income ashore, or under circumstances which will enable him to live as a rational being, of course he will do so, and he must be compensated for those drawbacks.]

4121. Can you name any proportionate sum which you think would compensate him, taking an assistant surgeon, for instance?—The assistant surgeons, as they stand at present, are quite satisfied with their pay on entry, but they want something to look forward to. An assistant surgeon who enters the service is very anxious to know what he can expect. He finds very few inspectorial officers in actual employment, and his chance of becoming one is very slender.

4122. Then would you provide an earlier retirement?—I think that it would be a great boon, which would compensate them so far. Again, the half-pay system, under the present arrangement, brings a man up to a very advanced period of life before it is possible for him to retire.

4123. Then you would abolish the system of being put upon half-pay; when a ship in which an officer has been serving goes out of commission you would make his full-pay continuous?—For a certain time, I would allow a month, or something of that sort. A month's leave for each year of active service would be a very great boon. For instance, on home appointments six weeks are allowed to the clerks, and to every person in a civil appointment, while a naval officer coming home after three or four years or five years commission is put upon half-pay. In my own case, after seven years, I was immediately placed on half-pay, and thereby lost about four or five months.

4124. If I rightly gather what you mean, it is this: that you would give a medical officer, on his return from foreign service, a month or six weeks' or two months' leave for every year which he had been abroad?—Yes.

4125. And you would keep him on continuous full-pay?—Yes, and I would employ him in the hospitals.

4126. As soon as that leave was expired?—Yes; and I believe that many persons would be very glad to be appointed immediately to hospitals under circumstances of that kind, with a certain amount of leave to see their friends, and so on.

4127. In the army I believe that two months' leave every year is given to staff officers, and when they are appointed on foreign service they are allowed the accumulated proportion of leave for several years, so that they get six months' leave at a time?—In Malta the assistant surgeon of the 22nd Regiment was a guest of ours for six weeks, and soon afterwards on his return to Malta he obtained additional leave for five months to come to England.

4128. Mr. *Busk*.] Was he well?—He was quite well.

4129. *Chairman*.] Did he get sick leave?—No; it was ordinary leave for the purpose of seeing his friends. I am contrasting the time granted to a military medical officer with what is the usual time with us.

4130. How long had that military medical officer been at Malta?—I think about two years.

4131. Captain *Galton*.] If continuous service was allowed, do you think that that of itself would be sufficient to induce a man to enter the

service?—I think that continuous service would be a very great inducement.

4132. You think that it would operate very beneficially?—Yes; it would enable a man to retire after a reasonable number of years' service.

4133. Dr. *Bryson*.] Are you satisfied with the present pay?—Not in the higher branches, and with the assistant surgeons, after five years' service.

4134. If their full time were granted to them, you think that they would still crave for more pay?—Yes.

4135. *Chairman*.] If a month's leave was granted to a medical officer for every year he served abroad, what must be done with all the other officers in Her Majesty's service?—That is the point. But inasmuch as the military medical branch enjoys these privileges, of course an outsider would select that branch of the service which presents the greatest inducements.

4136. If that privilege of having four months' leave upon full pay were granted to the medical officer, might not the lieutenant, and the engineer, and the paymaster want the same?—Yes; and it would be a very proper thing if they had it.

4137. Is not being placed upon half pay immediately on the ship being paid off owing to the particular exigencies of the service, one of the grievances of the service?—Some men are never on half pay; the engineers, for instance.

4138. Mr. *Busk*.] Is there employment for them, owing to their small number?—There is always employment for them.

4139. Dr. *Bryson*.] You have said that medical officers, you think, could always go to a hospital for some time?—Yes.

4140. Do you think that it would be a good thing to establish a school for the navy, such as that at Netley for the army?—I think that it would be a great advantage.

4141. Which of the hospitals do you think should have that school?—Haslar.

4142. Why?—In the first place, on account of its museum, which is a very considerable one, and which is capable of augmentation if necessary; and on account of the building itself being capable of accommodating more persons; and from its being nearer London than Plymouth, with which I draw the contrast.

4143. Would you have these officers residing in the hospital or outside the hospital?—I think in the hospital; accommodation would be there afforded for them.

4144. Could accommodation be afforded in Haslar?—I have no doubt of it.

4145. Mr. *Busk*.] What subjects would you propose for a course of instruction in that school?—Principally hygiene and pathology.

4146. Much the same course as is adopted at Netley Hospital?—I think so.

4147. With the exception of those subjects which are more particularly military, such as the conveyance of wounded on the field of battle?—Yes.

4148. Dr. *Bryson*.] Do you think that the young men who now enter the service require that kind of instruction?—Anybody would require it.

4149. There are a number of young men who are sent down from London just entering the service; do you think that they require that instruction before they go into the public service?—I think that they should be sufficiently prepared without it, but it would be a great addition to the medical service; there are constant

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changes going on in the science of medicine, and they must keep pace with general progress.

4150. Do you think that if these gentlemen had a course of instruction similar to that which is given at Netley, they would be better qualified for the service?—Yes; I think that they would.

4151. Mr. *Busk*.] In the ordinary medical schools military surgery does not form a part of the instruction?—No; but the lectures of Mr. Fergusson and of others are accepted as being equivalent to it.

4152. In the navy?—Yes.

4153. *Chairman*.] From your knowledge of the young men who come to Haslar, what is your opinion of their abilities; do you think that they are equally talented with those who entered 10 or 12 years ago?—I consider that they are better informed.

4154. Then you consider that a better class of young men enter the service now than formerly?—Yes. As a general rule they have more precise information on all matters connected with school learning.

4155. Are they equally well qualified as medical men?—I think so.

4156. Mr. *Busk*.] Do you think that it is an advantage to the service that young men of scientific tastes and pursuits should be encouraged occasionally to enter the service, in accordance with the memorandum, with which I believe you are well acquainted, in the Manual of Scientific Inquiry, issued by the Admiralty. You are aware that a promise is there held out of some pecuniary reward or promotion to those who succeed in producing eminently useful results in science?—That has never been carried out.

4157. You are aware of that promise?—Yes.

4158. And you think that if such a promise were fulfilled, it would have the effect of inducing men of scientific attainments and tastes occasionally to enter the service?—I think that it would be one great inducement.

4159. And you think it an advantage to the service that a certain number of men of that kind should be brought into it?—Yes. It would introduce a tone among them.

4160. It would be beneficial to science as well as to the service?—Yes.

4161. I need not ask you whether you are one of those who have distinguished themselves in that way, because it is pretty well known that on a long voyage in the Pacific you paid attention to natural history pursuits, which was recognised on your return to this country; may I ask you whether you were rewarded in any way for that service?—Not in any way that I am aware of, except by the kindness of Dr. Bryson, to whom I owe my present appointment.

4162. Were you promoted in consequence of those services?—No.

4163. Did you receive any appointment as a direct acknowledgment of your services in the cause of science, as was held out by the Admiralty?—No.

4164. Dr. *Bryson*.] You were promoted in the ordinary course of service?—Yes.

4165. *Chairman*.] Are you aware that you were promoted by a special board minute?—No, except that I wrote for promotion, and I was promoted rather speedily.

4166. It is the fact that there was a special board minute for your promotion?—Very speedily after my promotion; men one or two years my junior were promoted without any application

whatever, and I had completed my tenth year, or very nearly so.

4167. Mr. *Busk*.] Whatever the case may be, you were not aware that you had received promotion for those scientific services?—No.

4168. Dr. *Markham*.] Had you completed your time for promotion?—I had served within one month of 10 years. I had promotion in July, having entered the service in August.

4169. Mr. *Busk*.] Are you aware of any instance in which that implied promise has been carried out?—No.

4170. Are you aware of any other instance in which scientific pursuits have been followed in the navy?—Yes.

4171. Without the reward which there was reason to expect?—Yes, I think so.

4172. *Chairman*.] Did it rest with the medical director-general to make proposals to the Admiralty for promotion of medical officers for such services?—I should think that in all probability that would be the course of things.

4173. Mr. *Busk*.] Was your case particularly brought under the attention of the medical director-general for the time being?—I am not aware that it was.

4174. *Chairman*.] What was your appointment to the surveying ship?—Assistant surgeon.

4175. Was it for special service?—No, except with the understanding that I should assist in that department.

4176. Who was the person whom you assisted?—The surgeon of the ship was also a naturalist, and I helped him with the object of augmenting the Haslar Museum. Sir William Burnett furnished us with everything that we asked for, in the form of collecting materials for the museum at Haslar, and we subsequently collected for the British Museum. The naturalist who had been appointed to the expedition was dismissed.

4177. Dr. *Markham*.] Do you know whether you were ever recommended to the Admiralty for consideration?—I do not know.

4178. I suppose that the Admiralty would not know of your services unless they were specially informed?—No; except that some of my papers and matters of that kind were sent up to the hydrographer, who was then Admiral Washington.

4179. Mr. *Busk*.] Is it not the case that the Royal Society selected you to be a member of that society on account of those researches of yours?—Yes. I had that honour on my arrival in England.

4180. *Chairman*.] Had the surgeon also that honour?—No.

4181. Mr. *Busk*.] Did the surgeon publish any researches?—No; he was rather disposed to collect and to assist other people, although possessing very competent knowledge.

4182. Dr. *Bryson*.] He had rather weak health, had he not?—Yes.

4183. Mr. *Busk*.] You had several papers in the Philosophical Transactions, and in the Transactions of the Linnean Society, of research upon natural history?—Yes; and I obtained the Brisbane medal of the Royal Society of Edinburgh.

4184. Dr. *Bryson*.] Did you not serve in the West Indies?—Yes.

4185. Was not that rather a hard service?—Yes. We had an epidemic of yellow fever on board.

4186. Mr. *Busk*.] What leave had you on your return

return from the Pacific, after that long voyage?—I was nearly five months on half-pay.

4187. *Chairman.*] When your ship was paid off you were placed on half-pay?—Yes.

4188. How long were you on half-pay?—About five months.

4189. To what ship were you then appointed?—The “*Icarus*.”

4190. *Mr. Busk.*] Were you, or not, desirous of remaining a longer time on shore, to publish your researches?—I was anxious at the time to have some appointment at home, to enable me to arrange those materials which I had accumulated, and to bring them out in a proper way.

4191. You were unable to obtain such an appointment?—Yes.

4192. Notwithstanding your application to that effect?—Yes.

4193. *Dr. Bryson.*] Did you request to be put on half-pay?—I applied for half-pay in accordance with the printed instruction. After being in my eighth year abroad, I was anxious to remain at home for a little while.

4194. Then you had leave for two or three months?—Yes; and I did not get an appointment for nearly five months.

4195. Did you request to be relieved from this appointment after a time?—I asked about it, but not officially.

4196. *Dr. Markham.*] Have you anything to state with respect to the epidemic of yellow fever in which you were?—It was rather a remarkable one, and there were many facts which perhaps had not been elicited before. We had two dis-

tingent outbreaks of it; one at St. Domingo, and another at Belize. During our absence for about a fortnight from Belize, nearly two-thirds of the white population had been swept away.

4197. Do you think that when the yellow fever is prevalent on board a ship the medical officers are more likely to be exposed to the contagion than the executive officers?—It may be so; but in a small ship they are all pretty equally exposed. At the same time those who have to deal immediately with the sick, and are exposed to the emanations from their bodies, of course would be more liable to the infection.

4198. Had you any assistant surgeon with you?—Yes, there were two. They both died, one after the other.

4199. Did any of the executive officers die?—Four of the other officers died; and of these two were executive.

4200. *Sir James Gibson.*] Had you any attack?—A slight one; but I had too much to do to think of it.

4201. *Dr. Bryson.*] Were those executive officers who died principally ward-room officers, or gun-room officers?—There were no executive officers from the midshipmen's berth. There were a lieutenant, a master, two assistant surgeons, a clerk, and an assistant engineer, altogether; showing two out of three medical officers, and four out of 13 other officers exposed to infection.

4202. *Dr. Markham.*] There were no other officers but those?—No.

[The Witness withdrew.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 18th December 1865.

PRESENT:

Lord William Paulet.
Sir James Gibson.
Dr. Bryson.

Captain H. B. Phillimore.
Dr. Markham.
Mr. Busk.

SIR ALEXANDER MILNE, IN THE CHAIR.

Captain CHARLES B. C. DENT Examined.

4203. *Chairman.*] WHAT rank do you hold in the naval service?—It is rather doubtful. I am a commander at present; but I have heard that I am promoted, but not officially.

4204. Of what standing are you?—As a commander I am in my fifth year. I have held that rank for four years and eight months.

4205. Where have you been lately serving?—In the “*Edgar*,” in the Channel fleet.

4206. For how long?—For three and a half years.

4207. Previously to that where were you employed?—As first lieutenant of the “*Racoon*” and the “*Gorgon*.”

4208. You are aware of the regulations which exist at present with regard to the position of staff surgeons of ships?—Yes.

4209. Do you see any difficulty with regard to staff surgeons, in giving them rank with commanders according to the date of commission?—Yes.

4210. In what way?—It has occurred before in the Mediterranean that the staff surgeon

clashed with the chief executive of the ship, and I think that in some individual cases it might do so again.

4211. *Dr. Bryson.*] By the “chief executive” do you mean the captain of the ship?—No; we generally call the commanding officer under the captain the “chief executive.” I should say the commander or the first lieutenant. The chief executive of the ship is the officer who has all the detail of the duty to perform under the captain.

4212. *Chairman.*] Is he not responsible for the whole interior economy of the ship?—Yes, in every respect.

4213. *Dr. Markham.*] In what way did the clashing which you speak of occur?—It occurred in one or two ships. A question arose at the mess in one ship with the commander. The commander requested that an angry discussion might cease, and the answer which he got from the surgeon, who was one of the disputants, was that he was his superior officer, and that he would order him to hold his tongue.

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4214. *Dr.*

Dr. J. A. Macdonald.

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4214. *Dr. Bryson.*] What was the consequence?—The matter was referred to the Admiralty.

4215. What happened?—I believe that the commander very shortly had an advance from ranking with majors in the army to ranking with lieutenant-colonels.

4216. *Dr. Markham.*] In consequence of that?—In consequence of that circumstance and a few others.

4217. *Dr. Bryson.*] Then, of course, the medical officer was placed in his proper position. The chief executive might have placed that surgeon under arrest. The commander could have placed him under arrest?—That I believe is a doubtful point. The regulations on board ship with regard to placing under arrest are different from the army regulations. No person under the captain has authority to place an officer under arrest if the captain is on board; the next executive has authority to do so in his absence.

4218. *Chairman.*] Are you aware of any other difficulties which arose in other ships in the squadron, in consequence of the surgeon having higher relative rank than the commander of a ship?—Yes; I have heard of one or two such cases.

4219. What were they?—They were trifling. I know that in one small ship the question was mooted whether the surgeon should not order the first lieutenant to man a boat for him if he required it. The question also arose as regarded the mess statements to be taken in. I heard that in one ship the surgeon stated that he, being the senior officer of the mess, thought it his proper duty to take the mess statement to the captain.

4220. *Dr. Bryson.*] Was that thought a great grievance?—It was no great grievance, but I think that it caused an unkindly feeling to arise.

4221. In your opinion, who was the right man to take in these statements to the captain?—The executive branch.

4222. Was the lieutenant a member of the mess committee?—No.

4223. He knew nothing about the mess?—No. The order is that whoever is the senior member of the mess takes in these quarterly returns to the captain.

4224. Does that order appear in the instructions?—Yes.

4225. Would not the chairman of the mess, who understands the whole of its details, appear to be the proper man?—The order is for the senior member of the mess to do so; and then it becomes merely a question of relative rank. It was said that the military and the civilian branches would never clash. I believe that they ought not to have clashed, but these were instances that they did, and I believe that they would again clash.

4226. In this case it appears to me that the medical officer was quite right if he was the senior officer, inasmuch as the mess is a social meeting, and not at all a military meeting. Do you not think that the man who had the rank in that case was quite entitled to it?—I do not consider that these matters are of consequence; but I think that when you give the medical officer, who is a civilian officer, that rank, the chief executive of the ship loses his proper place of command, and his duties will then have to be carried out by the captain of the ship. He will find it utterly impossible to carry on his duties.

4227. But does not the captain carry out all the duties?—No; I think not.

4228. Then you think that it is right to ride over, as it were, this relative rank in that case?—I do not say that it was ridden over; but it caused a very serious stand in the ship for the time being, as far as regarded discipline.

4229. Since this relative rank has been given, do you not think that it ought to be carried out?—I suppose that it would be carried out.

4230. Then the medical officer in that case was the proper man to make the statement of the mess to the captain?—No; I think that that is a matter of opinion. It is a question whether it is not purely a military duty which comes into the hands of the executive, and which is not in the civil branch.

4231. *Captain Phillimore.*] If you were the captain of a ship to-morrow, to whom should you look to keep order and regularity in the mess?—The senior executive officer; I think that that is now laid down in the instructions.

4232. *Dr. Markham.*] Supposing that it were granted that at the mess the senior executive officer was always the responsible man, and that on all occasions, whenever the duty of the ship was concerned, it were admitted that the senior executive officer was the man in command, do you think that under such circumstances there would be any objection to the medical officer taking position according to his relative rank, it being first granted that upon all occasions where the official character of the ship was concerned, the command was held by the senior executive officer,—do you think that under those circumstances it could be prejudicial in any way to the service that the medical officer should have the relative rank which was given him by the warrant?—I do not exactly follow you.

4233. I am supposing that the senior executive officer has command, and that whenever anything official is concerned, the senior executive officer present is to be the responsible person; that is to say, that he is to be senior to the senior medical officer and to all the other officers?—I think that the advantage of dates of commission are so purely military, that if a civilian has the rank, it matters very little what is the date of his commission.

4234. But if the medical officers consider it a matter of very great importance to them, and if you consider it no injury to the service in other respects, is there any objection to their having that rank?—I think that there is an objection for the reason which I have stated, that I think it exceedingly desirable that the chief executive of the ship should have nobody, either nominally or in effect, superior to him in the ship, excepting the captain.

4235. Are you aware that in the Warrant of 1859 that very case of the possibility of a medical officer being senior to an executive officer was contemplated and provided for?—I believe that it was intended to be so, but that it was found to work so badly, that a step of relative rank was almost immediately given to the commanders.

4236. Are the cases which you mention exceptional cases or of common occurrence?—I can only mention what passed under my own knowledge on one particular station; I was abroad at the time; I have heard of other cases.

4237. In what way would it act prejudicially to the service, that, for example, the staff surgeon should take his relative rank according to the date

date of commission, if he were serving with a commander, supposing always that the executive officer upon all occasions when anything official was concerned, was to be considered the head and responsible representative of the ship?—Because those things always get divided into so many heads, and there are so many different opinions as to what are official cases. I can give you an instance which occurred the other day, and which was brought under my notice, in the late visit of the French fleet. When the officers gave the return dinner to the officers of the French fleet, the question was mooted and brought to me (it being doubtful whether the commanders of ships, not having been invited to the French officers' tables, would dine at the tables), as to who would be the proper persons to return thanks for the toasts, and it was felt to be getting out of the difficulty when the commanders dined at the tables.

4238. What difficulty arose?—There were the surgeons, the first-class paymasters, and the chief engineers, all of whom by the late rise in relative rank were placed above the lieutenants, and the question then arose, whether they, being the senior officers by relative rank, should return thanks for the toast of the Queen, and other toasts of that kind, or whether it should fall to the military branch.

4239. If the rule which I have supposed were carried out, would it not include that case; I suppose that you considered that that dinner was an official dinner?—I did, but there was a very great difference of opinion upon that subject; I and others had no doubt about it.

4240. I suppose that the commanders there represented their ships?—Yes; when they went there the difficulty was done away with.

4241. Therefore in all these cases where the ship is represented by the commander, it is represented by him as the executive officer?—By his rank.

4242. Such being the case, if the rule which I just now proposed to you were adopted, this clashing never could arise, because the medical officer never would be the representative of the ship?—Certainly it would; he would be in the same position with regard to commanders as he was the other day with regard to lieutenants.

4243. Whatever was the relative rank of the medical officer, if he was never himself to represent the vessel he would always be junior to the executive officer?—That has been proposed to be guarded against before, and yet these questions have arisen; that question might be settled, but another might arise which might cause the same difficulty, and those questions might go on *ad infinitum*.

4244. Do you know of any other difficulties which have arisen than the difficulty as to the question of relative rank?—No, because there has been a very short time for it.

4245. If the objection which you take holds good, it will, if carried out, do away completely with the relative rank of medical officers, because if your objection holds good in one case between staff surgeons and commanders, it must hold good on all occasions between the executive officers and the medical officers, and so entirely do away with relative rank; is not that the case?—I suppose that it is, to a certain extent.

4246. Do you know why the relative rank was given to the medical officers?—I believe that it was because they agitated for it.

4247. Do you think that that was the only reason?—As far as I know.

4248. Do you think that the authorities gave that privilege to the medical officers simply because they agitated for it?—I think so; I do not think that they would otherwise have got it.

4249. Mr. Busk.] Was not it to place them upon an equality, in the matter of rank, with surgeons in the army?—It may have been.

4250. Dr. Markham.] Are you not aware that the reason given for it by the chief promoters of it was, that it was given them because they might more effectually perform their duties?—I am not aware of that.

4251. Do you not think that it is an advantage to men on board ship to have rank?—In the surgeon's case I think that whatever his rank is he never gets beyond being surgeon of the ship, which is of course a responsible position, and he is always treated with great respect; and I think that the advantage which the medical officers gain by years of service should be equal with that obtained in the corresponding ranks of the executive branch.

4252. Dr. Bryson.] You said just now that they were pulled up?—When I was first lieutenant there were the captain and the commander, and then all the lieutenants came as the next senior officers of the mess. The lieutenants now are junior officers of the mess; all the civilian officers, with very few exceptions, are senior to them; that is what I call the executive branch being pulled down.

4253. Dr. Markham.] What is the objection to a medical officer having relative rank according to position besides the objections which you have mentioned?—There is no doubt that on board ship it applies more than in the army; the officers are more constantly together.

4254. If that clashing could be effectually done away with, do you see any objection to medical officers holding relative rank?—No. I have talked over the matter a great deal with surgeons. I never myself happened to have any difficulties of this kind with them, and I do not fancy that the matter which we are speaking of is so much an object with them, according to what they have told me.

4255. Chairman.] What is not so much an object with them?—The rank.

4256. Dr. Markham.] What is about the average age of a commander on promotion?—That is a difficult thing to say; I should think about 32 or 33.

4257. Chairman.] And how long has he been generally in the service?—About 20 years.

4258. Dr. Markham.] Do you know what is the average age of a staff surgeon when he gets his appointment?—I could not say.

4259. I suppose that he is very nearly 50?—Certainly not.

4260. He cannot be far short?—For instance, there was a man who was made a staff surgeon the other day, who entered the service the same day that I did, and he is certainly under 40.

4261. I believe that such a thing as a staff surgeon serving on board ship with a commander very seldom occurs where the commander is in command?—I fancy not.

4262. Then that question between a staff surgeon and a commander can hardly arise?—Taking the case of a ship which I was in the other day, supposing that the rank was conceded to the medical officer, there would be no reason for with-

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holding it from other officers who hold an equal rank with the surgeon, such as the chief engineer and the chief paymaster, and then it would happen that the commander would perhaps be only a junior officer in the ship, the chief executive of the ship would be in relative rank below a good many of these men.

4263. Is there any objection to his being so?—I think so, decidedly.

4264. How would you avoid that and keep up relative rank, supposing that relative rank is to be maintained?—I suppose by leaving as it is now, leaving to the commander a special rank above.

4265. Take one class lower; supposing that the assistant surgeon is senior to the executive lieutenant, would you do away with his rank in order to put the lieutenant above him?—In the working of the ship I would, most decidedly.

4266. You would put the lieutenant above the assistant surgeon although the assistant surgeon is senior in rank?—Yes.

4267. Then does not it come to doing away with relative rank altogether?—No.

4268. If it is bad in one case, it must be bad in another?—But these very people have been rising up very rapidly of late years over the shoulders of these other persons (the executives) who fancy that it is a grievance to have these people thus put over them.

4269. A staff surgeon can never rise under about 24 years?—No.

4270. A commander may be a commander at about 33 years of age, and a staff surgeon can never be so until he is about 47?—Just so.

4271. Dr. Bryson.] You say that the commander has the working of everything in the ship?—Yes.

4272. Has he the working of the sick?—He has the working of them so far as the inspection of the sick-bay goes; and if anything is required to be done which the surgeon considers necessary for the general sanitary condition of the ship the commander is the man who would be applied to.

4273. The surgeon himself is subject to the commander of the ship?—He has to apply to him. Of course the commander has nothing to do with the sick as to the treatment of them.

4274. When the ship is sick, the commander has nothing to do with the sick?—Not with their treatment; but he has to do with the sick so far as this, that if a man gives trouble to the surgeon, the surgeon has to appeal to the executive authority of the ship to support him.

4275. Is it not necessary that the surgeon should have rank to enable him to carry on his duties in his department, which is a very important department?—I think that the surgeon virtually would carry on his business if he had no rank.

4276. Captain Phillimore.] You think that he would carry on the business of the service equally as well?—Yes.

4277. Dr. Markham.] Would you give the surgeon the same rank as the assistant surgeon?—No; the surgeon is the head man, and the assistant surgeon is the second man.

4278. Then what relative rank would you give the surgeon?—I would not interfere with it at all.

4279. Do you think that it is good for the service that he should have the relative rank which he now has?—I think that it is very fair.

4280. Captain Phillimore.] I suppose that you would give him a certain standing in the ship?—

Yes. I think that the question always depends upon his being the surgeon of the ship, and not upon his relative rank.

4281. Dr. Bryson.] Would you hold him subordinate to every executive officer in the ship?—He must always be subordinate to any executive officer, if that officer happens to be the chief executive at the time.

4282. Would you place the surgeon of the ship in rank or position under the lieutenants, or under the commander?—It is a well-known thing that the surgeon in holding his position as chief surgeon of the ship is responsible to the captain, and nobody ever interferes with him while the captain is present; when the captain goes away it goes down to the different gradations.

4283. Mr. Busk.] He must always be subordinate to the commanding officer for the time being?—Yes. I certainly think that the actual question of relative rank to a surgeon on board ship is of very little use; and I think that the larger proportion of them do not lay much stress upon it, knowing that they will have their position as surgeon of the ship.

4284. Dr. Bryson.] If you took away their relative rank, where would you put them?—I believe that it would be a very good thing if they were like chaplains.

4285. You mean, if they had no rank whatever?—Yes. I think that a great many of them would like it.

4286. Mr. Busk.] We have been told by one or two witnesses that there is an apprehension in the naval medical service that they are looked down upon by the executive officers; are you aware that there is such a feeling on the part of the executive officers?—Decidedly not; I should think that they are very much looked up to.

4287. You have never seen any instance in which you could say that they were looked down upon?—Never. As a body, some of my greatest friends are medical officers.

4288. And you consider that that is a mistake?—Decidedly so.

4289. Chairman.] Are you aware that in some ships when the captain has been away, the senior medical officer has declined to report to the next executive officer?—I have heard so.

4290. But you are not aware of the fact having taken place in the Mediterranean?—I am not aware of the fact personally.

4291. Dr. Markham.] Would he be distinctly doing what he had no business to do in so refusing?—I think so.

4292. Has that anything to do with the question of relative rank?—I think that it has.

4293. You mean that that particular individual thought that he was exercising his relative rank when he was doing nothing of the kind, and was going beyond his privilege altogether?—Yes; in a ship on a foreign station it might be upwards of a year before the question was ultimately settled.

4294. Captain Phillimore.] You never found anything of this sort before the Warrant of 1859?—No.

4295. Dr. Markham.] Is it not reasonable to think that difficulties would at first occur in carrying out an innovation like relative rank, before it settled down to its natural working?—Yes.

4296. You think relative rank a bad thing altogether?—My impression of it is that there is a certain soreness from it, and that we do not exactly know where it is going to stop. I remember

member when the same question was raised with regard to medical officers being made to rank with lieutenants according to the dates of their commissions, doctors got higher, and they want to get higher still.

4297. Is it not the fact that surgeons in the navy were originally placed above commanders?—No, never. When I became a first lieutenant all the lieutenants in the ward room were superior in relative rank to the surgeons and to all the civilian branch in the mess; they now are junior to all of them except the youngest assistant surgeon.

4298. If that is merely an act of justice, can you object to it?—But the question is, whether it is not an act of injustice to the other officers.

4299. Then you think that a great deal of this question has arisen from soreness on the part of the executive officers?—No. I think that the difficulty has arisen from the greater portion of the medical profession having agitated for this additional rank, and when they got it having treated it as substantive military rank.

4300. If that was rectified, and if they were set right, would there then be any difficulty?—It places the executive officers, who have all these things to contend with, in a very serious position.

4301. Suppose that it is done, and that there is a distinct expression that medical officers are never to have any power?—But I doubt whether it could be done. The matter was before attempted to be fenced round in order to prevent misunderstandings, but it did not prevent these things arising, and I do not think that it would prevent their arising again.

4302. As far as your knowledge goes, do you think that these cases are general or exceptional?—Upon the station I heard of a good many of them.

4303. Was that soon after the Warrant was issued?—Yes.

4304. But of late years you have not heard much of them?—No.

4305. Then it was only immediately after the Warrant was issued?—Yes, but immediately after the Warrant was issued it was changed again.

4306. Was not it natural that those questions should arise at first?—I suppose it was.

4307. But of late years you have not heard much of these clashings of rank?—No, because we have been under the old *régime* again. Generally speaking, I think that you will find that the senior lieutenant has been the senior man.

4308. At the present time, is it not the fact that this clashing of rank between a commander and a staff surgeon can rarely occur?—Yes, as it is at present.

4309. Captain *Phillimore*.] Supposing that staff surgeons had ranked with commanders according to the dates of their commissions, in the case which you have mentioned (Question 4237) would not the same difficulty have taken place then between commanders and staff surgeons as to who should return thanks for a toast?—Yes.

4310. Supposing that a ship was commissioned to-morrow, and that the Admiralty were to offer you the choice of two surgeons, one senior to your first lieutenant, and the other junior in relative rank, which should you choose?—Other circumstances being equal, I should of course choose the junior. I should prefer having the junior, but of course if there was any difference

between the men themselves, I should prefer running the risk of having the senior, to having a bad man.

4311. Dr. *Markham*.] What would induce you to prefer the junior?—Because no clashing would arise between him and the chief executive of the ship; that would place it beyond the possibility of doubt.

4312. Dr. *Bryson*.] You have stated, I think, that the executive officers did not give the doctors their relative rank very kindly, and that they felt rather sore about it?—I said that it was liable to cause sore feelings.

4313. But did it cause a sore feeling on their part?—I do not know that it did; I cannot state whether it did or not, but it was liable to do so. I myself should not have liked, as lieutenant, to have had a man who was my junior put over my head, and without any increase in rank by promotion.

4314. Captain *Phillimore*.] You would not have liked the staff surgeon to have been placed before you in the "Edgar"?—No.

4315. Dr. *Bryson*.] Do you think that the increase of pay created any soreness on the part of the executive officers?—No; I think that they are only too glad to see anybody get increased pay from the hope that they will get it themselves.

4316. *Chairman*.] Have you had any difficulty in respect of cabins?—None.

4317. Had you none with regard to the medical officers?—In the early part of the commission, one of the senior assistant surgeons wished to be allowed to change his cabin on the plea of seniority over one of the marine officers, but the instructions being very plain on that point his request was not granted; there was no difficulty.

4318. Was it merely on the ground of relative rank?—Yes.

4319. Mr. *Bush*.] The cabins, I understand, are not arranged by the captain, but by the authorities of the dockyard?—Yes.

4320. And the captain could not make the alteration?—He has no power to do so.

4321. Captain *Phillimore*.] In harbour the captain is always in the habit of giving his orders through the next senior officer in rank to him, is he not?—Yes.

4322. Dr. *Bryson*.] How would it do to allow the medical officers to choose their cabins according to relative rank?—If you once allow that system it must go right down through all ranks, I fancy. The objection which I have to make is that a man having that right might be entitled to exercise it, supposing that he came into a ship in the middle of the commission, and so might capsize all the previous arrangements of the cabins.

4323. Captain *Phillimore*.] How would the master be affected if staff surgeons ranked with commanders?—It would very likely place him below.

4324. Would that be beneficial to the navigation of the ship?—Decidedly not; the master is required to be up and down in pilotage waters, and to be close at hand; that is the reason why a special cabin was given to the master.

4325. Mr. *Bush*.] The cabins, as I understand, are arranged mainly with a view to the convenience of the occupants, so that they may be near their duties?—Yes, they are supposed to be so.

4326. Captain *Phillimore*.] In a line-of-battle ship

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ship is not the surgeon's cabin usually one of the after ones in the cockpit?—Yes.

4327. He has therefore his instruments, &c., always close at hand, and ready for going into action at a moment's notice?—Yes.

4328. Dr. *Bryson*.] Are you aware whether there is now a very great difficulty in getting medical men to enter the navy?—I have heard so.

4329. Can you account for that?—I think that it is almost entirely a question of pay.

4330. Do you think that if the pay was increased more men would be got into the service?—I have heard so.

4331. Mr. *Busk*.] Have you heard complaints on the part of medical officers as to the inadequacy of their pay?—Yes.

4332. What grade of medical officers have complained?—The same thing applies to all branches; but taking only the medical officers, I think that the complaint is that when they get old and have wives and families it is a very hard struggle to keep their heads above water.

4333. When they get to be surgeons and staff surgeons?—Yes, having two establishments to keep up.

4334. *Chairman*.] Does that apply equally to other officers?—Yes, and more so. If I compare the two branches of the service together, the medical branch at the present moment is, I think, far the best, but that has nothing to do with the question of sufficiency or not.

4335. Dr. *Bryson*.] I believe that in the executive branches there is no lack of volunteers?—I believe that the list of lieutenants is 300 short at the present moment.

4336. The midshipmen are pressing on, are they not; and is not the list being filled up as fast as it can?—I think not. In the ship in which I was the other day we had been for the last three months one lieutenant short, and I was told by a lord of the Admiralty that they could not put their hands upon one to fill that place. My opinion is very strongly that if there was a war, or any question of that kind arising, the executive branch would not be found equal to the strain to be put upon it, and that you could not get the men.

4337. Do you think that the medical branch would suffer equally?—No, you have always the medical profession at large; you have the men in the medical profession throughout the kingdom, and if it was a question merely of philanthropy, I believe that you would get the men in an emergency; the others you cannot get, because they are not there.

4338. Do you know whether the number of medical officers was complete during the last war; were you employed during the war?—Yes, I was; in the Baltic and in the Black Sea.

4339. Were there not a great number of young men there who were not surgeons at all?—Yes.

4340. Do you think it a safe thing for the service to have a number of unqualified men employed as surgeons?—They were never employed as surgeons; they were always employed under the superintendence of a surgeon; there were generally two surgeons in a ship, and there were two dressers.

4341. Dr. *Markham*.] Philanthropy did not bring medical men forward on that occasion?—No, but I think that many would go from that motive.

4342. It did not bring them forward on the

last occasion, but you think that it would on a future occasion?—Yes, if absolutely necessary they somehow or other got a supply in the medical branch, but in the war they had to reduce every ship's complement by one lieutenant because they could not get another man.

4343. Dr. *Bryson*.] But you have always young men coming into the service?—People say so, but I do not see how that can be truly said any more than in the medical department entering the schools.

4344. *Chairman*.] But you were able to get medical assistance, were you not, for the Baltic fleet?—Yes.

4345. The fleet was never short of it?—Never.

4346. Have you given your attention to the distribution of prize money?—Yes.

4347. Medical officers have stated that they consider that they are entitled to share prize money according to their relative rank. Do you consider that medical officers have any reasonable ground for saying that they should share according to rank, and not according to service performed?—No. In all the individual cases in which I have made prize money (a very small quantity) it has been made at very great exposure and labour. There was the risk of responsibility, personal danger to myself, and I should have thought it very hard that a person who was at the time comfortable in his mess, should share in the prize money at the same rate as I did.

4348. To what do you allude?—Boat work, up the Baltic principally.

4349. Dr. *Markham*.] Do not medical officers go on boat work?—Occasionally they do; if there is to be any cutting out, or any thing of that kind, they would attend in boat work, but then they are placed in a position of as great safety as possible by themselves in a boat. Prize money is not always gained by danger, it is sometimes the result of work. I may instance the case of slavers on the coast of Africa or elsewhere. You take a large number of prizes; all that entails a very large amount of extra work upon the executive, because prize masters and prize crews go away, and somebody has to do their duty.

4350. On the coast of Africa do not surgeons go up the rivers in their boats for the very purposes which you have named?—They do occasionally, I believe.

4351. Regularly, we have been told?—I have not been on the coast myself.

4352. Dr. *Bryson*.] And do they not go up with prizes?—Rarely, I believe. I have heard of one instance of an assistant surgeon taking a prize across. I look upon it in this light; supposing that we have an illness on board the ship, the cholera or the yellow fever, or anything of that kind, we all share the danger, but it is the surgeons' professional skill which brings the men round, and if they accomplish the object they reap the reward.

4353. Dr. *Markham*.] In what way; do you mean as regards prize money?—No; for the manner in which they have healed the sickness in the ship.

4354. You have said that you think that the prize money ought to be regulated as a payment for work done?—Not only as a payment for work done. I think that in the case of which I was speaking, the executive look for a better thing in the way of prize money, because it is their professional

professional knowledge and skill which secures that prize, in the same way that the medical officer brings his patients through in disease.

4355. As far as work done is concerned, I suppose that the medical officers have to do their work?—Sometimes they may have nearly an equal amount of work.

4356. In cases of cholera or fever on board a ship?—Yes. I say so.

4357. And are they not exposed to danger like other officers?—In some instances they are, and in some they are not.

4358. I suppose that there are a great many executive officers who take prize money who are not exposed to danger?—They take their chance of it.

4359. Is not that the case with the medical officers?—It may be so.

4360. Is it not the case in boat expeditions, in cutting out?—Certainly not. No good commanding officer would place his surgeon in danger when he could keep him out of it.

4361. We have been told that a surgeon is sent in a small boat, and that he rows about in a light boat, attending to the wounded, according as his services are required; is that the case?—I cannot say what has been done. I should have a fast pulling boat to take the wounded to the surgeon.

4362. Is not the surgeon himself as much exposed as anybody else, if what we have been told to be the case is so?—Yes.

4363. Captain *Phillimore*.] Would you not send the wounded and the surgeon as far out of the enemy's fire as possible?—I should always do so myself.

4364. Dr. *Bryson*.] If you had a number of boats under fire, and had a number of wounded, what would be the position of the medical officer?—I should send the wounded away. My aim would be to keep the medical officer as much out of fire as possible, because, of course, he then must be able to give more attention to the wounded, and if he is in danger and is shot I may just as well have taken no medical officer.

4365. Dr. *Markham*.] Considering the risk which medical officers run, in fevers and in boat expeditions, do you not think that they are exposed to as many risks as executive officers?—Most decidedly not. I, for instance, have been away for days and nights together, under fire, and with very heavy labour, for the purpose of securing prizes, and with great responsibility on my shoulders.

4366. Did you ever hear in the Baltic of surgeons being equally exposed to fire?—I know of one case, where it was a volunteer.

4367. Have you never heard of a case where it has been on duty?—I do not remember a case out of the ship where it was actually under fire. Of course there may have been such a case.

4368. Would you give the medical officer no prize money at all?—I think that his present share is a very fair one.

4369. What do you think should regulate his share; is it the work done or the risk, or what?—Risk is not the only thing. There is the work contributed, and the value of the person contributing to get these prizes, and the risk, and, of course, a certain amount of standing.

4370. Do you think that there is anybody in a ship more valuable as an individual than the medical officer, or whose services can less be done without?—Yes.

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4371. Captain *Phillimore*.] Take for instance a screw ship, how are you to go on without an engineer?—I think that you could decidedly go into action without a surgeon. It has been done over and over again, but it could not be done without the combatant officers.

4372. Dr. *Markham*.] Would you think of sending a ship to sea without a surgeon?—I would sooner have a surgeon if I could get one, but I should not hesitate to send a ship to sea without one if I could not get one.

4373. I am speaking of going into action; surely the services of a surgeon must be of some considerable value if the lives of the sailors are worth anything?—Yes.

4374. Then how would you compute his value and the value of the services which he renders to the ship in saving lives after an action?—I think that that is a question which requires thinking over.

4375. Do you not think that his value is very considerable?—Certainly.

4376. You said just now that you thought that the prize money should be distributed according to the value of the services performed?—Yes.

4377. Then what should you say of the value of the captain's services, if he did not go in the boat to secure the prize?—The captain of the ship is the responsible man who must do everything.

4378. But if I understand you rightly it is those who go out and do the work who share the prize money?—No, it is the knowledge and skill of these people, as a part of their profession, which enables them to secure the prizes. I may go out to-day and my brother officer may go to-morrow.

4379. The surgeon has nothing to do with securing the prizes?—Nothing.

4380. Then he should have nothing to do with the prize money?—I do not agree to have that put into my mouth because you are taking one subject. I took three.

4381. Then on what grounds would you give him his prize money?—On the grounds, first, of his being a useful man on board the ship, secondly, of there being a tradition which has given him the share which he has usually had, and thirdly, in some instances considerable personal danger. I think that everybody in the ship is entitled to share; it is only a question of the amount of share.

4382. But every individual is sometimes liable to great danger?—Yes, but they are not all so often brought into it. There are many different ways in which prize money comes in; almost the only case in which the surgeon would be brought in is when the ship is brought into action; the others may be employed for months and years in very harassing duties connected with prizes in which the surgeon will not be employed at all.

4383. But we have been told that in these very harassing expeditions up rivers the assistant surgeons are employed?—Yes.

4384. Then they are equally entitled to the prize money so far as they are employed there?—Not entirely; that is only one point, and I take three points. The assistant surgeon will be to a certain extent exceedingly helpless; the other men secure the prize.

4385. Captain *Phillimore*.] If the prize is not condemned, who is the responsible person?—The captain.

4386. Dr.

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4386. Dr. *Markham*.] Do you think that, with the system of warfare as things now stand, it is not more probable that the destruction of the life of the officers on board will be equalised, taking into consideration the torpedoes, and so on?—I think not; some persons must naturally be more exposed than others from the fact of their duty, and they run an equal risk of torpedoes, and everything, and therefore the increased risk remains.

4387. Captain *Phillimore*.] In all cases would you not put your wounded in the ship as much out of the reach of fire as possible?—Always.

4388. And of course the medical man would attend with them?—Yes.

4389. *Chairman*.] What is the arrangement with regard to servants on board ship at present?—One servant is allowed between two officers.

4390. Does that extend to all the officers?—To all the officers up to the rank of commander; the commander has a servant for himself.

4391. Had you one as a commander?—Yes.

4392. Had the senior lieutenant one?—No; he might have had one if there had been an odd number of officers in the ship.

4393. Does that system work satisfactorily to

the officers?—I cannot say that the system is perfect; there is a good deal of complaint about it, but I think that it is a very good step in the right direction; it is not working very well at present, but there is a great difficulty in getting a decent class of men. A good many persons are against it; I am rather in favour of it; I think that it is a step of progress.

4394. Had you no complaint on the part of the medical officers from the want of a servant?—No.

4395. Mr. *Busk*.] Is a staff surgeon allowed a servant or half a servant?—Half a servant.

4396. The staff surgeon ranks with a commander, does he not?—Yes.

4397. Is there any reason why he should not be allowed an entire servant as well as a commander?—None that I know of; I do not see why you should not allow every officer a servant.

4398. Would it be attended with any inconvenience if a staff surgeon were allowed to have a servant to himself?—No, I should like to see every officer have a servant to himself; the marine officers have servants to themselves.

[The Witness withdrew.]

Captain FREDERICK ANSTRUTHER HERBERT Examined.

Captain
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4399. *Chairman*.] What rank do you hold in the naval service?—That of Captain.

4400. Of what standing?—Two years in February next.

4401. In what ships have you served as commander?—In the “*Aboukir*” and in the “*Hannibal*.” I served a very short time in both these ships; in the “*Aboukir*” merely for fitting her out, for two or three months. Then I was transferred to the “*Hannibal*” with Admiral Mundy, in which ship I served for six months, and then I was appointed to the “*Excellent*.”

4402. Were you in a line-of-battle ship when the Circular came out in 1859, affecting the relative rank of medical officers; you are aware of the relative rank which was given to medical officers by the Circular of 1859?—Yes.

4403. Which Circular was issued in consequence of an Army Regulation conferring relative rank on medical officers in the army. Are you aware whether any difficulty has arisen on board any ship with regard to the relative rank of the surgeon and the commander since that time?—None which came under my immediate knowledge. I have only heard of it.

4404. Can you give us any information as to what took place?—No; it is so far back that I could hardly give any correct statement about it.

4405. You are aware that the Admiralty advanced the position of a commander from ranking with a major, to have the rank of lieutenant colonel, but junior?—Yes.

4406. And that a staff surgeon by the present regulations is junior to a commander, but of the same rank?—Yes.

4407. What would be the inconveniences to the service if a staff surgeon was to rank according to date of commission, with a commander? Would it in any way place the staff surgeon in a higher position over the commander when abroad? Supposing that the commander and the staff surgeon were in a foreign port together, would the staff surgeon then take precedence of the commander?

4408. Dr. *Markham*.] Supposing that he did not take precedence, and that it was merely a nominal relative rank?—If it is merely a nominal relative rank I should have no objection to it.

4409. Supposing that in all official matters the executive officer of whatever rank always took the precedence?—Even to the mess place.

4410. Even to the mess place?—I can see no objection if it holds good in all cases.

4411. Captain *Phillimore*.] Is not that the case now?—It is the case now, certainly.

4412. Dr. *Markham*.] If it were distinctly understood that the staff surgeon in relation to the commander was always inferior, in cases where anything official could arise, is there any objection to the staff surgeon having the superior relative rank, provided he is always under the senior executive officer, whoever he may be, on all occasions where anything official may occur?—Does that go to sitting on boards of survey, and things of that kind?

4413. I would say on all official occasions?—I can see no reason why he should not.

4414. You are aware that the relative rank was granted to medical officers for the sake of giving them a high standing and position in the navy?—Yes.

4415. And you see no objection, if they remain wholly subordinate to the executive, to their having whatever benefit may be derived from that relative rank?—Certainly not.

4416. Do you think that it is an advantage to the service that men should have whatever may be the advantages derived from relative rank, as they rise in the service?—Yes, certainly.

4417. Mr. *Busk*.] Do you not think it desirable that the medical officers in the navy should stand upon exactly the same footing as those of corresponding rank in the army?—Certainly.

4418. Captain *Phillimore*.] In your opinion do they not do so now?—With the exception of the staff surgeon. There is rather a difference in his case.

4419. *Chairman*.] But the staff surgeon ranks with

with a lieutenant colonel, and he has exactly the same rank with the army medical officer. The naval medical officer has exactly the same rank as the medical officer in the army?—The navy is so different from the army in many respects, that it is impossible to assimilate the two positions. The commander is often placed in a very high position. When in command of a ship abroad, he is the representative of the English nation. A commander is constantly in command of a ship.

4420. Mr. *Bush*.] If it were provided that a commander in command of a ship should always be considered as superior, there would be no difficulty on that account?—Then he might be constantly junior to another commander; for instance, the commander of a line-of-battle ship there, might be senior to the man in command of a ship; that often happens.

4421. Dr. *Markham*.] Supposing that on all occasions where anything official is concerned, the senior executive officer of the ship, whoever he may be, is admitted to be the representative of the ship, or of the Queen, is there any objection to all the other officers, including the medical officer, taking their relative position according to their rank after him, it being provided that the senior executive officer, whoever he is, is always the senior, and represents the ship?—I will suppose that there are two commanders, and that the surgeon is senior in rank to the junior commander, the two commanders and the two surgeons meet one another at an official dinner, or anything of that sort, where would the surgeon and the junior officer be?

4422. There are two ships to be represented?—Yes.

4423. Suppose that each surgeon stands beneath his own executive officer?—But that is not exactly how I look upon the subject.

4424. Do you think that if it should be provided that the senior executive officer was always the man in command, there would be any objection to the medical officer taking position according to relative rank?—No; I see none, as long as it can be clearly laid down. For instance, in a line-of-battle ship, if the staff surgeon happens to be senior to the commander of the ship, if they were dining at their own captain's table, the staff surgeon would take precedence of the commander.

4425. Dr. *Bryson*.] Is that usually the case?—No, it is not the case now; but that is what I cannot understand from what is now stated, because the commander would be the senior officer of the ship. It is now defined that the senior executive on shore or on board ship takes the first position.

4426. *Chairman*.] Whom do you mean by the "senior executive," the captain of the ship?—The captain of the ship if he is present; but if he is absent it comes to the next commanding officer.

4427. Dr. *Markham*.] And so on down the whole list of officers?—Yes.

4428. Captain *Phillimore*.] Do you not think that there may be sometimes difficulty in deciding whether it is an official occasion or not. For instance, if the captains and officers of the squadron are asked out to dine in a foreign port, some of the captains of the ships may think it an official occasion, and others not?—I think that it would lead to a great many difficulties in that way; it had much better be laid down that it should be so upon all occasions, or otherwise. I think that

there would be great difficulty and constant disputes; and that some little things would arise which would cause difficulty.

4429. Dr. *Bryson*.] You never knew any difficulty from this relative rank in the public service?—No.

4430. But the relative rank becomes a grievance in petty trifles?—Yes; because they go on from one thing to another.

4431. Have you known many of these difficulties arise?—No; none have come under my own knowledge. My service in the "Excellent," of course, is different from that of most officers, and the difficulty is not likely to occur there.

4432. *Chairman*.] Have you heard of its having occurred at Portsmouth at all?—No; I think never. I think that it is less likely to occur in harbour ships than in foreign ports, where officers are shut up together.

4433. Dr. *Markham*.] Do you not think that it is likely that when the Warrant of 1859 was promulgated, it must naturally, for the time being, have created some little difficulty, and have given rise to misunderstandings?—Yes, I think so.

4434. And I think you say that you have had very little of those cases of late years?—Very little.

4435. Mr. *Bush*.] From your experience of the service, are you aware that there is any disposition on the part of the military branch of the navy to look down upon the medical branch?—I have never seen any instance of it.

4436. Then you do not in any way consider that such a thing exists in the military branch of the navy?—Not at all.

4437. You think that witnesses who have stated that it does exist must be mistaken in their impression?—Certainly, as far as the general feeling is concerned. I, of course, cannot speak of individual feeling.

4438. Captain *Phillimore*.] If you were fitting out a ship to-morrow, and you were offered by the Admiralty the choice of two medical officers, one of whom was senior to your first lieutenant, and the other junior to him, which should you choose, supposing that they were of equal abilities?—If I knew nothing of the men I should take the junior. I would rather put the first lieutenant next in the ship to myself for every reason; because I am more thrown into contact with him on all matters of duty, and if there was a senior to him in the ship, even in social rank, I think that it would not be advisable.

4439. Dr. *Bryson*.] Do you think that the medical officer would interfere with executive duties?—No; he could not, of course, interfere with executive duties.

4440. Do you not think that the senior medical officer would have to make confidential communication to you with regard to the sick?—Yes, in all matters referring to the health of the ship's company.

4441. If you chose a medical officer senior in rank to the first lieutenant, would you be afraid that he would interfere with the executive duties of the ship?—No; but if you can avoid such a thing, I think that it is a pity to put a man in such a position.

4442. *Chairman*.] Do you think that you would get the same assistance from the senior medical officer as from the junior medical officer, as regards the working of the ship?—No; because I think that the junior medical officer would

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be more likely to take orders from a senior than from a junior man in my absence. The senior medical officer would prefer waiting until I came on board, and the first lieutenant would possibly not like to give his order in my absence; he would prefer waiting.

4443. Are you aware that circumstances of that description have arisen in the service?—I have absolutely seen that thing occur in serving in steam sloops; although in those days the surgeon was not senior to the first lieutenant, still there was always a disposition to wait.

4444. Dr. Markham.] Then that was the case before the question of relative rank arose?—Yes.

4445. Dr. Bryson.] These things sometimes happen in this way, namely, that the captain goes ashore the first thing in the morning, and it cannot be found out whether he has gone away for the whole day or not?—Yes.

4446. Dr. Markham.] I understand that the difficulty which you speak of may arise, whether there is relative rank or not?—In the case which was put of the two medical officers, it was not stated whether one was of a superior rank to the other; it was merely stated that there were two surgeons, one of whom was a younger man than the other, and I was asked which of them I should prefer to take.

4447. You state that the difficulty as to the surgeon giving his report to the lieutenant or to the commander occurred before the Warrant was issued?—Yes.

4448. And therefore it could not have arisen out of giving relative rank?—I think that it occurred from the first lieutenant being a younger man, compared with the surgeon. The surgeon of the ship, although he had been for a long time entitled to serve in a line-of-battle ship, preferred to serve in a steam sloop; he was therefore a man of great standing; the executive officer, I think, rather felt those things, and therefore he preferred to have a junior man.

4449. Do you not think that it is an act of justice to a medical man, who is serving on board a ship after long years of labour and experience, to give him the nominal advantages of relative rank?—Certainly, when it does not interfere with the executive duties of the ship. I would certainly always give him the same rank as his brother officer has in the army, whatever it may be, providing for those things which occur in the navy which must be different from the army.

4450. Dr. Bryson.] Are you aware that we cannot get medical men to enter into the service of the navy?—I have heard so.

4451. Can you account for that in any way?—I should think that a man would never go to sea from choice after that time of life. I think that we are injured to the sea from boyhood, and do not feel the annoyances of a sea-going life; but I think that in the case of a man coming from the shore, all those things are objectionable to him.

4452. Chairman.] At what age does a medical man enter the service?—I suppose at 23 or 24.

4453. Dr. Bryson.] Do you propose any remedy for this evil?—I would pay them whatever was necessary.

4454. Mr. Bush.] You think that it is but just that men entering the service at an advanced age should, taking their rank into consideration, be paid higher?—Certainly.

4455. And you think that the officers in the military branch would not complain of that?—I

think not. If an assistant surgeon had the choice of the army and the navy, I think that, with very few exceptions, he would much prefer to go into the army; and therefore I think that the naval man ought to get much higher pay.

4456. Chairman.] Do you not think that the naval men should be placed, as regards allowances, as nearly as possible in the same position as the army medical officers? The army medical officers have different allowances from the naval medical officers; do you not think that it would be necessary to place the naval medical officers upon the same footing with regard to those allowances, in order to induce them to enter the service?—Certainly. I should be inclined to give them a higher rate of pay than they now have, because if a man had the two services open to him, I think that he would rather prefer going into the army. The discomforts of a man going to sea at that time of life must be very great indeed.

4457. Dr. Markham.] Do you not think, therefore, that an assistant surgeon should always have a cabin?—Certainly; you give it to a younger man, namely, the marine officer; and I suppose that the reason for giving it to him was that because at a certain time of life the discomforts must be as great to the assistant surgeon, and therefore I think that, if possible, he should have a cabin as well as the marine officer.

4458. Dr. Bryson.] But he may not have a cabin, although he is of greater rank than the marine officer?—Yes. I suppose that that arose from one having been a wardroom officer and the other a gunroom officer.

4459. Dr. Markham.] Have you ever thought how medical officers ought to share as regards prize money?—I see no objection to their sharing according to their relative rank, except when you come to the man who is placed in command. I think that the man in command, whoever he is, ought to have a different share.

4460. Chairman.] Owing to the responsibilities which he has?—Yes; they are of course totally different from the responsibilities of the others.

4461. Dr. Markham.] Supposing that the man in command has something considerably more, as he is perfectly entitled to have, do you think that, considering the risks which surgeons run in different ways, it is fair that they should take their share according to relative rank, the man in command always taking something far superior?—Yes, I think that their risks are equal with those of the executive; they go away on boat service, and have just the same risk; they do not actually fight, but they are there to be shot down the same as anybody else; and on board ship, although they are below, their risks are equal.

4462. Do you not think that the risks are more likely to be equalised under the present state of warfare?—Yes.

4463. Chairman.] Do you think that the medical officer in the cockpit is equally exposed with the other officers on the poop, in a general action?—No; but you have many men and officers below in an action, and you make no difference with them; they all share equally with those who are exposed.

4464. Captain Phillimore.] Supposing that you are captain of a line-of-battle ship, and that it is necessary to cut out a vessel, and that you send the commander away in command of the boats, and that he succeeds, and that the prize is condemned, do you think that the officers of the same relative

relative rank as the commander of that ship, ought to share in the same proportion?—Yes, as far as prize money is concerned.

4465. Dr. *Markham*.] In that case would not the surgeon go out with the boats?—The assistant surgeon would go out with the boats, but he would not be in command of the expedition.

4466. But he would run the risk of being killed?—Yes.

4467. Captain *Phillimore*.] In that case do you think that the surgeon who did not go away with the boats ought to share in the prize equally with the commander who had been with the boats?—I think so; the other officers on board would all share whether they were there or not.

4468. Dr. *Markham*.] Do you not look upon that as one of the fair advantages to the medical officer arising out of relative rank in consideration of his age and experience, and the long service which he has performed?—Yes.

Captain GEORGE G. RANDOLPH; Examined.

4473. *Chairman*.] WHAT rank do you hold in the naval service?—Captain.

4474. Of what standing?—Of 1854.

4475. I think that you have been commander of several line-of-battle ships?—Yes, I was commander of two line-of-battle ships, the “*Bellephophon*” and the “*Rodney*.”

4476. You are aware of the Circular of June 1859, which gave relative rank to the medical officers in the navy as compared with the medical officers in the army, and also with the combatant officers?—Yes.

4477. How has that worked in the service; have any difficulties arisen with regard to it, or not?—In my experience I only remember one instance of a difficulty, which arose from the staff surgeon, in consequence of the Warrant, assuming superiority over the first lieutenant, the second executive officer in the ship, and it brought the staff surgeon into collision with that officer and with myself also, and produced a want of harmony which lasted for a considerable time.

4478. In what ship was that?—The “*Cornwallis*.”

4479. You are aware that since that time the staff surgeon has been raised to the rank of lieutenant colonel?—Yes.

4480. Medical officers consider that they should rank with a commander according to the date of commission?—Yes.

4481. In your opinion, what is the objection to that?—I see no objection whatever, if the medical officers have impressed upon them the meaning of the article in the instructions which distinctly deprives them of authority or command; if that is duly impressed upon them I see no difficulty in allowing it.

4482. You refer to an article in the instructions?—Yes, Article 3.

4483. Will you read it?—“Notwithstanding the relative rank conferred by these regulations on officers of the civil branch, they are in all such details and matters as relate to the service on which they are employed, the duties of the fleet, and to the discipline and interior economy of Her Majesty’s ships, to be subject to the authority of the executive officers of the military branch; and in no case shall they be deemed to be superior in rank to or take precedence of the officer appointed to command the ship or establishment in which they are employed, or the officer or other person

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4469. Dr. *Bryson*.] Do you not think that the medical officers are more satisfied now with their uniform than they were formerly?—I have heard nothing at all about it.

4470. They are now perfectly satisfied; they do not complain of their uniform?—I do not think that they complain of it.

4471. You are aware that a change has been made in their uniform?—Yes; but I think that that was not so much from their relative rank, as that they wished to be distinguished from the other civil branches of the navy.

4472. They do not wish to be considered anything more than they were?—No; they wished to be distinguished from the other branches, there were many branches with respect to whom it was difficult to distinguish between the uniforms.

[The Witness withdrew.]

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on whom the command of such ship or establishment may properly devolve in the absence of the officer appointed to the command thereof.”

4484. Dr. *Markham*.] I think that you have said that you have only known of one instance in which the medical officer created a difficulty?—Yes.

4485. Was that some time ago or lately?—It was in the year 1859.

4486. After the issue of the Warrant?—Yes.

4487. You have not heard anything of the kind of late years?—I have not heard much of late years, but I have heard of some instance or two.

4488. Then one might say that the instances of which you have heard are exceptional?—Quite so, certainly.

4489. You would not regard it as a rule that medical officers attempt to take a position to which they are not entitled?—Certainly not.

4490. It is one of these exceptional instances?—Yes, and I should think that there are very few such cases.

4491. And you think that if they fully understood that in all cases where the business of the ship or official business was concerned, they were subordinate to the executive officer who was in command, whoever he might be, there would be no objection to their being allowed to hold relative rank with a commander according to the date of commission?—I think that there would be no objection.

4492. Captain *Phillimore*.] With reference to the ward-room mess, if the staff surgeons ranked with commanders according to the dates of their commissions, and if the staff surgeon in a line-of-battle ship was the senior of the two, do you think that it would clash in any way as regards any mess disputes?—I think that it should be distinctly understood that the mess is included in this regulation; in fact, on board a ship we are never off duty.

4493. Mr. *Busk*.] Is not the mess included in the words “interior economy of the ship”?—It should be, certainly.

4494. Those words occur in the rule which you have read?—Yes.

4495. Dr. *Bryson*.] But if a dispute occurred, then the executive officer would necessarily interfere, and if there was any difficulty he would decide it?—Yes, I think so.

4496. *Chairman*.] If the instructions were made

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made a little more clear upon that point, so as to include the mess, you think that there would be no difficulty in giving to the medical officers the rank which they have?—I think not.

4497. Mr. *Bush*.] Have you ever heard or observed anything which would lead you to think that there is a feeling among the military branch of the navy to look down upon the medical officers of the service. We have been told by one or two witnesses that they are looked down upon; are you aware of any such feeling?—Certainly not.

4498. On the contrary, do you think that they are generally looked to with proper respect, and that they are placed upon the same footing as other officers?—I should certainly say yes, it is in their own power to command that respect; there are instances where they do not command the respect which they ought.

4499. They are not looked down upon in consequence of belonging to the civil branch?—Certainly not.

4500. Captain *Phillimore*.] Do you think that the relative rank of the medical officer makes any difference as to the respect paid to him by the ship's company, as compared with his having no relative rank?—No, I do not think that it makes the slightest difference. I do not think that the ship's company are aware how medical officers rank.

4501. I think that you served for some time as commander of the "Bellerophon"?—Yes.

4502. If while you were serving as commander of the "Bellerophon" a circular had come out from the Admiralty which made the surgeon your senior in relative rank in the ship, how would it have acted upon your own feelings, and upon those of the other officers of the mess, or even as far as the ship's company was concerned?—Taking human nature as it is, to which I am not an exception, I individually should disapprove of any officer who was previously under me being put over me.

4503. Dr. *Bryson*. It frequently occurs in our service that a lieutenant is promoted over a commander?—But it is not agreeable to his feelings.

4504. But you think that no such feelings would arise in the former case?—As I understand the question, that case is not involved; they are already over the lieutenants.

4505. Dr. *Markham*.] Do you not think that considering that a staff surgeon is something like 46 or 47 years of age, and that he has been for 23 or 24 years in the service, it is fair and equitable, if relative rank is to be accepted as a fact, that he should have the benefit of that relative rank, subject, of course, to what we have already agreed upon?—I think that with respect to the choice of quarters and cabins, and things of that description, and supposing that people are landed for service on shore, the second executive officer, that is to say, the senior officer under the captain, should certainly have precedence of him. I think that that officer who has all the details of duties to carry out, and is frequently responsible in the absence of the first executive, should always take precedence of the staff surgeon. After that, I see no objection to staff surgeons taking their position according to the dates of their commissions.

4506. Captain *Phillimore*.] Is not it the present Admiralty regulation, that a staff surgeon ranks junior to a commander?—Yes, with, but after.

4507. Are not the cabins arranged by the Admiralty?—Yes; but I am speaking of the choice of cabins or quarters on service upon shore, in transports and in exceptional instances.

4508. Dr. *Markham*.] Would the case very frequently occur of a staff surgeon being on shore with a commander?—Yes. I think that it has occurred very frequently of late years in India, and China, and in the Crimea.

4509. Captain *Phillimore*.] If you were commissioning a line-of-battle ship to-morrow, and had the choice between two medical officers for surgeon, one of whom would be of a higher relative rank than the commander, and the other junior, which of the two should you choose, supposing that their medical abilities were the same?—I should probably choose the one who was junior to the commander, for the sake of the commander, thinking that it might be agreeable to him, but from no feeling of that sort as regarded myself; I am assuming *cæteris paribus*.

4510. Dr. *Markham*.] Do you think that when it became well understood that the relative position between the executive officers and the medical officers was clearly defined, so that no difficulties could arise between them, you would have any objection to choose the medical officer who was senior in relative rank to the commander?—I should, as the commander, prefer that the other officers were under me, and therefore having regard to that commander's probable feelings, I should rather have the junior medical officer, if he had about the same amount of experience, and the same character, because I think that the commander would feel in a better position than when he was dealing with a superior officer.

4511. The staff surgeon in all probability would be much senior in age to the commander, would he not?—That is doubtful.

4512. About what is the age of commanders in the navy, when made commanders?—I am not quite prepared for that question, but I should think about 35 or 37, when commanders of ships of the line.

4513. Are they not often made very much earlier?—Frequently they are made earlier, but I should think not as a rule. I, however, speak upon that point subject to correction.

4514. At all events, they would be very much junior in age to the surgeon, as a rule?—Probably so.

4515. Captain *Phillimore*.] The officer who is generally selected for the commander of a line-of-battle ship, I believe, is an officer who has served for some time as a senior lieutenant in a frigate under a captain, and has therefore usually been longer in the service than other commanders who are promoted from being flag lieutenants, or otherwise?—I am not quite sure that that is the rule; but if it is so, it is subject to many exceptions. Many commanders are very young.

4516. Dr. *Markham*.] Have not some commanders been made at the age of 21 or 22?—Yes.

4517. Dr. *Bryson*.] You are aware that it is difficult to get medical men to enter the navy now?—Yes. I have heard so simply from the public press.

4518. Can you suggest any means by which we could obtain medical officers of a better class?—There is the all-powerful influence of money.

4519. You think that it would bring more men into the service, and a better class of men?—Yes, I think

I think that perhaps competitive examinations would have a beneficial effect.

4520. How do you think that executive officers would like it?—I am sure that they would be exceedingly pleased. I am quite sure that there is no class of men in the service who are more respected or liked than doctors, when their character and behaviour warrant it.

4521. Mr. *Busk*.] According to what principle do you think that medical officers should share in prize money according to their services or according to their rank?—I think that they should not share with the executive according to their rank, because it is earned in the navy differently from the army. Prize money is earned in peace; and even in war it is gained generally not in action, and solely by the brain and muscle of the executive. I think therefore that the medical officers should not take prize money in comparison with the executive branch, excepting the prize money should be gained in action at which they were present.

4522. Dr. *Markham*.] Then you would regulate it by labour and risk?—Yes, head work.

4523. Mr. *Busk*.] And responsibility?—Yes.

4524. *Chairman*.] Responsibility as to the papers of the vessels?—Yes, and that is a very heavy responsibility, pecuniarily and in every other way, upon the captain.

4525. Dr. *Markham*.] Is it not a fact that many combatant officers may equally share in the prize money though they have nothing to do with the action any more than the medical man?—I hardly know any branch of the service to which that remark can apply; at any rate in so great a degree.

4526. A ship heaving in sight during action, though sharing prize money, runs no risk?—No; that has always been felt as a very great grievance.

4527. Do you think that medical officers should have nothing to do with it?—Not equally in relative rank, excepting in action.

4528. Mr. *Busk*.] You would make an exception of prizes taken in action?—Yes.

4529. Dr. *Markham*.] What distinction would you make in other cases?—There is the responsibility of the captain taking a prize which is not properly liable to detention.

4530. But that would not apply to other officers of the ship?—No; but they have to look out night and day, and are on constant work, and they are very often subject to the risk of running the ship ashore; they have all sorts of responsibilities and anxieties, besides positive labour.

4531. Do you say that you would give prize money to the medical officer, or not give it?—Yes; if actually present in the action.

4532. Mr. *Busk*.] Then you think that he should share according to his rank?—I think so.

4533. Captain *Phillimore*.] With reference to official and social occasions as regarded a ship where the staff surgeon was senior to the commander, would it not be difficult to draw the line upon the subject: for instance, supposing that at Lisbon the commander of a line-of-battle ship and the staff surgeon were at a dinner party, would it not be difficult to say whether it was an official dinner or whether it was a social dinner, and which was to take the precedence?—I think that it becomes a service occasion, and that the commander in that case should take the precedence.

4534. Suppose that the invitation had been
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issued to both separately?—But yet it is an official occasion.

4535. Do you not think that some people might think it a private occasion, and do you not think that it is difficult to draw the line between the two?—I should consider that they were guests holding an official position, and that the commander should take precedence, which perhaps might be particularly specified.

4536. Say that it is a line-of-battle ship, where there is a captain?—There the same thing I think would apply.

4537. If I understand you rightly, the commander of a line-of-battle ship should on all occasions take precedence of a staff surgeon?—On all service occasions, even to the choice of cabins or quarters.

4538. On a social occasion, where both officers were dining at the same gentleman's house in uniform, say at Portsmouth, in your opinion, how ought they to take precedence?—If they went there in uniform I would still lay down the same regulation. I should hardly fancy that there would be any difference upon the subject, but if I were to draw the line, if it were necessary to draw the line, I should let the commander take precedence, so long as they were in uniform.

4539. *Chairman*.] Then the medical officer in that case would not get his position according to his relative rank?—I do not think that that is usual in private society. I am quite sure that a young nobleman in the shape of a midshipman would very often have precedence over a post captain at a private table, although in uniform; I think that the lady or the host generally regulates that.

4540. Dr. *Bryson*.] You have alluded to the question of medical officers having the selection of cabins?—The system is that it is arranged by the Admiralty on shore, and that an order is sent down to the dockyard. After the second executive officer, I think that the medical officer might take the best cabin; but not by selection, because it should be done by Admiralty order.

4541. Captain *Phillimore*.] You would not interfere with the masters' cabins?—The masters are rather exceptional. The master *ex-officio* is in a particular case, and so is the paymaster, because he must have particular accommodation for particular work.

4542. Dr. *Bryson*.] Do you think that the accommodation which is usually appropriated to a surgeon, say of 45 years of age, is very exceptional?—I do not see that the young lieutenants should have better cabins. Something depends upon the class of ship. In line-of-battle ships there is little or no difference, but in frigates I do not think that the surgeon always has the cabin which his rank would entitle him to.

4543. Captain *Phillimore*.] With reference to cabins for assistant surgeons, do you know whether there are any ships at Sheerness which have assistant surgeons aboard, and for whom no cabins are provided?—There is no ship at Sheerness of that kind at this moment, but there was one a little time ago. I do not know whether the "Endymion" will carry a second assistant surgeon or not; but the "Arethusa," which was lately fitted out there, had a cabin for the assistant surgeon by Admiralty order, and the "Bristol" also.

4544. *Chairman*.] In the "Bristol" was the sick bay altered?—Yes; it was brought aft.

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4545. Into a more comfortable position?—No; a very much less comfortable position.

4546. Why?—Because it was more noisy and less airy. It was within the hearing of the conversation of all the ward-room officers.

4547. At whose request was that alteration made?—I do not know that I can state that.

4548. But the sick bay was removed from forward and brought aft?—Yes.

4549. Would it not be in a much drier position?—I think not. Forward it would be per-

fectly dry; although, perhaps, there might be a few more seas up to the ports forward than aft, yet I think that it might be made perfectly tight.

4550. Dr. Markham.] Do you know why the change was made?—I do not think that I can say.

4551. Dr. Bryson.] Had it anything to do with water-closets?—That was one good reason for the sick bay being forward.

[The Witness withdrew.]

Dr. JOHN CHARLES CAMERON; Examined.

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4552. Chairman.] WHAT rank do you hold in the army service?—I am a retired deputy inspector general.

4553. How long have you retired from the service?—Six years.

4554. You have addressed a letter to the Committee with certain suggestions. Will you state to the Committee, what are your particular views on the subject before them?—I have put them before the Committee.

4555. Have you no evidence to give, further than what is contained in that letter?—Yes; there are some other points which I should wish to bring before the Committee. Of course in my letter I indicated the different subjects which I thought required revision, and said that I was prepared to give the Committee any further information upon them, or any explanation of my views where they might appear to clash with those of other people.

4556. You especially recommend, I think, that the medical officers should be placed upon a staff, as a staff service?—Yes.

4557. Do you think that that would be beneficial for the regiments?—I do.

4558. Do you think that medical officers would have as good a knowledge of the men under their charge, as the medical officers do who are now attached to the regiments?—I think that that supposed special knowledge is in a great measure mythical.

4559. Mr. Busk.] Do you think that your view would be popular in the service?—It would not be popular with men who wish rather to be soldiers than doctors; but I think that with all the officers who take a true interest in their profession it would be popular. There is a class of men with whom it would not be popular.

4560. Have you any means of judging of the proportion of medical officers who would be favourable to it?—No.

4561. Dr. Markham.] Do you not think that the majority would be against it?—No. It would save a great deal of expense, and give them a much more independent position; it would enable them to leave a regiment if they were disagreeably situated, without sacrificing a good deal in the way of new subscriptions, uniforms, and so forth; and it would give commanding officers and surgeons, who did not get on well, an opportunity of parting good friends every five years without any trouble. I think that medical officers would stand on a better footing.

4562. In what way would it make them more independent?—Because at present the medical officer is very dependent upon his colonel. If the colonel says, "Doctor, I wish to get that man sent to the dépôt," and the doctor says, "I

shall be glad to do anything that I can, but the man has not been in hospital," the colonel says, "You will manage it somehow or other." Supposing you say that you will not and cannot, you will very likely be served out for it. It depends upon the sort of man that the colonel is. One man might respect you, when another man might think you a very troublesome fellow and independent man; and you too might have great difficulties in getting leave the next time you wanted it, and so forth.*

4563. Would not the same thing occur if you were on a staff?—No, because the colonels are in the habit of speaking of their surgeon as "my medical man," and they think that they have a sort of power to dictate to the regimental surgeons, but to the staff medical officers they would feel differently; they could be removed; if an officer was a good officer, and was liked as a skilful man, the commanding officer would be sorry to part with him, because although he might think him a good deal too independent, yet if the officers all felt that they were safe in his hands, they would not like to lose sight of him, particularly in the tropics.

4564. Lord William Paulet.] Have you been the surgeon of a regiment?—Yes, for nine years and a half.

4565. Of what regiment?—The 37th. The special knowledge of the men, by medical officers, is quite mythical.

4566. Sir James Gibson.] It is a popular fallacy?—Yes, the established medical sheet gives every man's history altogether, and I think that there are other advantages.

4567. Mr. Busk.] Have you yourself been acquainted with any instance in which there has been a disagreement between the colonel of a regiment and the medical officer?—Many. I have myself had none.

4568. Dr. Markham.] According to your mode of putting it, it seems to be the fault of the colonel?—No; I do not say that by any means.

* Dr. Cameron desires to suggest here a further advantage of the staff system, viz., the greater freedom in making sanitary representations (about over-drill, too many sentries, too late morning and too early evening parades in the East, crowded rooms for married people, &c.), which an attached scientific corps officer would feel over a regimental one. The same holds good in assigning drunkenness as the chief cause of sickness and deaths; when perhaps the colonel, going on the "screening system," has hardly any courts-martial, and a long roll of "good-conduct men," many of whom ought to have forfeited their rings. Such contradiction of his own regimental superior is often looked on as near akin to insubordination, and as at least evincing a lack of proper "esprit de corps." Now a staff doctor has nothing to do with the corps, but to perform his duty honestly and zealously to it, and to the public service also.

I think

I think that the state of things which has gone on for the last few years in the army is more the fault of the medical officers.

4569. In what way?—There has been too much assumption ever since the Warrant of 1858 came out. I consider that it went upon an erroneous foundation; it was drawn up under the military pressure of the Crimean war, and as if we were to have a permanent state of war, and the Warrant was loose. For instance, take the article which says that relative rank shall regulate all allowances of every kind, quarters, light, forage, and so forth; forage is unintentionally included there. There were surgeons majors of dragoon regiments who immediately claimed forage for three horses as colonels of cavalry regiments. Mr. Alexander himself once said to me that he should not be surprised to see the Warrant cancelled, owing to the folly of such people.

4570. In what way does that prove that the Warrant itself was bad?—The Warrant, in the first place, broke faith with all the vested interests of the medical officers of the army. For instance, I entered the army presuming that I should be promoted, *ceteris paribus*, in the course of seniority; and the Warrant said that all who were not deputy inspectors at 55 must quit the service upon 18s. 6d. a day. Every man cannot be a deputy inspector general, and therefore there is a limit to his prospects. Supposing that I have a son who thinks of going into the medical department of the army, he would be entirely at the mercy of the powers that be, and I never should advise him to do so. If he is not a deputy inspector general at 55, which he may not be without any fault of his own, he may be turned adrift upon 329l. a year at the time when he is thinking of marrying, or he may have a wife; that small pittance is the limit of his certain prospects. Many Scotchmen say, "Let us take the worst view." For instance, when I was going into the army, I was the son of an old soldier, and I would never have gone into the medical department of the army if I could have got into the combatant department of it, if I had had interest or money to do it. I said, "I shall go into the army, and as long as I choose to stay in it I shall have a gentlemanly life." What should I do now in London upon 329l. a year if I had not a private income of my own? Would I not dissuade anybody from going into the service upon the present terms? Under the former system I could say to a man, "As long as you do your duty, and behave like a gentleman, your income will never be great, but you will be secured from want, and your income will gradually increase; therefore, as a wise man, close with it, and you will be in a gentlemanly position." But I now think with myself, "What should I do?" I should break my heart if I were sent adrift in the streets of London upon 329l. a year. I know officers now, as good officers as ever followed the profession, friends of my own, who are living in positive dread of that day coming. I know one man who has just sent one son into the army, and who is trying to get another son into a bank, and he is living in positive dread of being shoved out at the age of 55.

4571. Without looking retrospectively, I should like to know prospectively, as the Warrant now stands, what are the serious disadvantages of it?—I think that that is one of the serious disadvantages of it.

4572. *Chairman.* For what reason?—From the reduction of the establishment. "Well," I said, "how unfair that would be." I was told that there was no help for it. I said, "I shall not go on half-pay." The Warrant makes no provision against such supersession of the absent, and got my promotion cancelled. The plan which I have submitted to the Committee would effectually prevent that, because no officer would suffer from his absence; he would get his advance in rank and pay, no matter where he was serving. Then another officer would get his promotion for distinguished service, but it would not rob any other man. The greatest boon which I have seen in the service has been the promotion of Dr. Cogan and other officers, in consequence of their service in the yellow fever at Bermuda; but Dr. Barrow's promotion robbed somebody else of a deputy inspector generalship who had been waiting long for it, there being only a fixed establishment of deputy inspectors general. If you give a brevet rank everybody is pleased. On my plan, in the medical department every officer would get his rank at a certain time, and would get his pay. If he distinguished himself, the Director General could recommend him for promotion without pay, till he served his time, just as captains are made brevet majors and lieutenant colonels.

4573. *Dr. Markham.* Cannot he do so now?—He may do it, but the Warrant does not provide for it.

4574. It appears that it can be done?—It is done, but nobody had any idea that it could be done. I brought the subject to the notice of Mr. Alexander, and said, "You have made a tremendous blunder by not taking power to make surgeons

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surgeons major for service." See how it was worked. A vast number of deserving men served with Mr. Alexander; he wanted to reward them, and what did he do for them? he was obliged to make them deputy inspectors general. He made men deputy inspectors general who were seven or eight years my juniors. It drove me out of the service. I would not serve under them. If he had had power to make men rank with lieutenant colonels, young men would have been rewarded at once.

4575. Mr. *Bush*.] Then you would suggest the addition of that power in the Warrant?—Sir James Gibson has obtained it. It would certainly have given the utmost satisfaction to me and to all the service, to have seen my junior brother officers who distinguished themselves in the Crimea made lieutenant colonels in relative rank; but when we saw them gazetted deputy inspectors general, it was just as if you had filled the lieutenant colonelcies of artillery and engineers with Crimean captains, passing over their old seniors who had been serving everywhere else; and I would ask what would be thought of an attempt to do that? There were seven officers of us left in Ceylon to do the duty of 22. I never was so hard worked in all my life. I did my duty and worked hard. The end of it was that when this Warrant came out, and these promotions were made, I found men seven or eight years my junior promoted over my head as deputy inspectors general, and of course I considered my chance of promotion was gone.

4576. *Chairman*.] Was not that Warrant strongly recommended and urged by the medical officers themselves?—I cannot tell anything about that. The Warrant has been worked by Sir James Gibson differently. If I had known how Sir James Gibson would have worked that Warrant, I never would have left the service; but I saw this system established. All these men went over my head. The Warrant distinctly provided that seniority was to be no qualification for promotion to the rank of deputy inspector general. I otherwise would never have left the service. I wished to live and die in it. If you will permit me, I will just bring some other points before you. There is one point which in regiments has often given rise to a great deal of ill-feeling; that is the point with regard to there being no military authority on the part of a doctor. A doctor, by the Mutiny Act, has no power even to confine a soldier. He has no power to give an order to anybody, and it entirely depends upon the colonel of his regiment whether he is supported in his doing so. It is impossible for any surgeon to do his duty unless he has military authority. He must have authority to order a man to be confined if he is insolent to him, and so forth; but by the Mutiny Act he has no authority, and if his colonel wishes to snub him, he will throw him over. I have known a general officer write to an inspector general, one of the most distinguished men in the service, asking him how he presumed to give an order, and whether he did not know that any orders coming from him were so much waste paper. I have read that letter; the Mutiny Act ought to provide that the medical officer should have military authority. I am no advocate for any medical officer considering himself intitled to swagger about on the strength of relative rank; his relative rank is only to get him more allowances and better quarters.

4577. Lord *William Paulet*.] In your experience as a regimental surgeon, when you have ordered a man to be confined in the hospital, has that order been obeyed?—It was only the other day that I heard a discussion upon that point, where it was said that a man who was in the habit of doing it had no authority to do it, and there is no doubt that it gives rise to all sorts of bickering. Supposing that the surgeon is the oldest man at the table, and that the youngsters have a row, if the commanding officer takes one view of the case, he will say to the surgeon that he ought to put a stop to it, and if he takes another view of the case, the surgeon will be told that he has nothing to do with it.

4578. Dr. *Markham*.] What would you propose as a remedy for that?—That the surgeon should exercise military authority in the absence of any executive officer. The executive, even to the youngest ensign, must always have the command. In my day I often felt it bitterly, because the medical officer was obliged to sit at the bottom of a board, though the youngest ensign was on it. That is not now the case, because the medical officer is summoned as a witness; I think that he should sit on the board. I myself have sat as president of a district court martial with two captains under me, though at the time I protested against it.

4579. *Chairman*.] Did you sit by order?—Yes.

4580. By whose order?—By the order of the commandant. I had two captains, who sat as junior to me.

4581. Was that court martial considered a legal one?—It was not; it was quashed at head quarters.

4582. Again, you think that medical officers ought to have nothing to do with questions of discipline?—Nothing whatever. The executive must always be superior. A man who commands on parade must always be commanding officer, we cannot have one man commanding officer here, and another man commanding officer there; it creates the greatest ill-will. At the present moment, when a medical officer is wanted for any duty, he is told that he is just as much a soldier as anybody else; and when he is wanted to be bullied, he is told that he is not a soldier. The Mutiny Act would prevent that, if amended as I propose.

4583. Dr. *Markham*.] How would it prevent it? You have said that a man would be under the command of his colonel, even if he were a staff officer. If a man chooses to annoy him, he can annoy him still; and if a medical officer chooses to be a disagreeable man to the colonel, he can be a disagreeable man still?—I will suppose that the regiment gives an entertainment; the surgeon is the next man in rank; he is a relative lieutenant colonel, and (if "social precedence" means anything) according to the Warrant he ought to be the next man at table. If the colonel occupies the chair, the surgeon-major, being the only other relative lieutenant colonel, ought to occupy the vice-chair; but, supposing that the colonel says, "You shall not do that," as he has done in Ireland and elsewhere, as I have known. He says, "I will put a captain in the vice-chair; I do not care about your relative rank as doctor." The matter was brought before Sir George Brown, and it was decided against the surgeon-major; but I have known other cases decided in his favour.

4584. *Chairman*.] That is to say, that the rule is

is not defined by authority?—It is defined so far; the mess asks you, Admiral Milne, and your staff to dinner; then the colonel takes the chair, and the officer sitting opposite to him is the officer next him in rank. There was a fierce dispute upon the matter in China, and it was decided in favour of the surgeon major; but there was a fierce dispute about the matter in Ireland, and it was decided in favour of the colonel, who preferred a captain. In China it was decided that the surgeon major had the right, but Sir George Brown decided in favour of the captain.

4585. *Lord William Paulet.*] He said that there was no second place at the mess, and that is the case in most regiments?—I have never seen any regiments where they had not a president and a vice president. When a party is given in the East, the commanding officer sits in the middle of the table, and the next officer in rank sits opposite to him. If the medical officer did not belong to the regiment no question could arise upon the matter; there would be no question as to the rank at the mess; if he did not belong to the regiment he would be treated civilly.

4586. *Dr. Markham.*] Then it is only in respect of the mess that you think the difficulty would arise, and you think that you ought to have it defined in the Regulation?—I never had a contention about it myself.

4587. You think that that is the only point?—A man must go into the interior economy of the regiment to understand such matters. If a man proposes the health of the regiment, who is to return thanks?

4588. In all that concerned the affairs of the regiment, how would the surgeon being made a staff officer in any way relieve you from those difficulties?—I do not see how difficulties could arise when he was not an officer of it.

4589. Then the only difficulties which can arise are those connected with the mess?—And all the questions of regimental rank, which are connected with a great many other things than the mess.

4590. How could they arise?—Suppose that difficulties arose as to a man's occupying a certain house.

4591. Would not those difficulties arise on a staff?—No.

4592. He must have quarters if he is in the regiment?—Of course; but he would take them according to his army rank; he lives with, but does not belong to the regiment.

4593. But must he not assert his rank?—Yes, but he has not to assert it in any matters of regimental etiquette.

4594. *Mr. Busk.*] The choice of quarters has nothing to do with etiquette?—No. The surgeon would gain by being a staff man, because he would always have the benefit of his army rank.

4595. Has he not that now?—No. If I were to go into a regiment, I must take my quarters from the date at which I came into it as the surgeon.

4596. *Dr. Markham.*] How would you get your quarters more satisfactorily if you were a staff surgeon than if you were a regimental officer?—Because if I was a regimental officer I must take my quarters from the date of my commission in that regiment. If I was a staff surgeon I should take them from the date of my staff surgeoncy. If the oldest captain in the service joins a regiment to-morrow, and it comes to Aldershot, he takes quarters as the junior captain of that regiment. If he is a captain of Engineers and

does duty with a regiment, he takes quarters from the day that he became a captain. Quarters in a regiment are taken by regimental officers according to the dates of their regimental commissions, and not of their army commissions. Suppose that for the good of the service it is necessary to-morrow to appoint an officer who has been 10 or 12 years in the service, or who has been six years in the rank of captain; if he is appointed to a regiment to-morrow, instead of getting the benefit of his rank in the army, he is obliged to take his quarters according to the date of the commission which he holds in the regiment; whereas, if you make the medical officer a staff officer, he has the benefit of being a staff officer everywhere.

4597. Then the only difference is that he gets the benefit of quarters?—That is a very important difference, for instance, in a transport.

4598. If you, an old surgeon, went on board a transport with an ensign, would you get quarters over him?—No, not if he was the commanding officer. The commanding officer, whoever he is, must always take the first choice.

4599. Then how would you be benefited on board ship?—Supposing that I am appointed to a regiment, the quarters are allotted according to regimental rank. I might say, "I am a surgeon of so many years' standing;" it would be said, "You only came into the regiment the other day, and you must take your standing after everybody else." A surgeon major is always junior to a lieutenant colonel.

4600. *Mr. Busk.*] Then could there be two majors above you?—Of course it requires some time before a man gets that rank. A man now is 12 years and more an assistant surgeon. It is a very important point with regard to a man's comfort, and a great deal of the ill-feeling has arisen from the question of quarters, because all our barracks were calculated to accommodate three field officers. When this Warrant made four regimental field officers, the surgeon, and still more the surgeon major, claimed to turn a major out of his quarters. As soon as there were four field officers to share three field officers' quarters, then of course angry feelings arose, and there were constant disputes. They were referred, and the War Office took away the rank, and had to restore it again; then they dodged the point by a little paint, and assigning special medical quarters, which is felt as an act of injustice, and a deprivation of right.

4601. *Chairman.*] You have, I think, alluded to the difficulty at mess with regard to the position of the surgeon major; who do you think should occupy the chair upon public occasions?—The commanding officer, of course; and next to him should come the officer of highest relative rank in the regiment, if the relative rank is to be any good at all. The Warrant says it; if the warrant had never said it, well and good.

4602. Assuming that there is a regimental dinner, and that the colonel is absent from being unwell, and that the major is in command of the regiment at the time, who should take the general in?—The commanding officer, even if he should be an ensign, and then should come the senior man in relative rank after the commanding officer.

4603. *Dr. Markham.*] Supposing that that was a rule laid down and applied throughout the army, and supposing also that the matter of quarters was satisfactorily adjusted, what would you then say to the present position of regimental surgeons; would

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would you wish the medical service made into a staff?—Yes.

4604. Why?—Because I think it would foster a greater *esprit de corps* among medical officers. A great many of the medical officers forget their profession very much; they wear the same uniform as the other officers, and they get to consider themselves soldiers more than doctors. I suppose that every man among us would rather be a soldier than a doctor, at least I know that I would; we have that natural tendency; a man gets military ideas and military notions, and he very much prefers to be considered a dragoon, or a rifleman, or something of that kind.

4605. Mr. *Busk*.] You think that he gets ashamed of his profession?—In many instances. You find him in the billiard room, or you find him smoking cheroots in the verandah, and he does as little of his profession as he can. If he was known everywhere as a doctor he would never sail under false colours, and it would be likely to promote an *esprit de corps*. Let medical officers have head quarters of their own, and a mess, and so on, so that they can be known and so that a man may not be ashamed of being a doctor.

4606. Do you think that the majority of the medical officers in the army are ashamed of their profession?—I think that a great many of them are. I think that the great majority of medical officers would rather be soldiers.

4607. Dr. *Markham*.] Do you say that the majority of the medical officers at this moment neglect their duty?—I do not say that.

4608. Do you think that medical officers at this moment are more soldiers than medical officers?—Most decidedly a great many are.

4609. Mr. *Busk*.] You think that that is the paramount feeling in the medical service?—Yes, and that the Warrant which has been mentioned did everything to foster it. I think that that Warrant was drawn up under a very well-meaning spirit, and a liberal spirit, and that it was drawn up under the strong pressure of the war which had just ended; but I saw at the time and I said so to Mr. Alexander, that the Warrant fostered a wrong spirit, it led medical officers to look to soldiering. The character of every medical officer in the service was perfectly well known. Medical officers were promoted because they had thrust themselves into positions where they should not have been?—they were promoted for “being in the field.” A medical officer is always in the field. A medical officer dealing in the West Indies with the yellow fever, risks a great deal more than a man who is travelling about at the end of a battery.

4610. Sir *James Gibson*.] Do you think that the majors of the regiments will ever submit to the surgeon taking precedence of them at mess dinners?—Never.

4611. And you think that it would destroy good feeling?—Yes. I know a case in India, in which, under the operation of the Warrant, a board was ordered to sit upon barracks, and to report. There was a lieutenant colonel upon that board, but yet in rank he was junior to the deputy inspector general; he was commanding his regiment; he was ordered to sit upon the board. This man went about perfectly frantic because he had to sit under the presidency of the deputy inspector general, who might say to him as the president of the board, “Will you have

the kindness to look at this, and let me have your report on it?”

4612. Dr. *Markham*.] How would making surgeons into a staff corps do away with the difficulty?—It has been done away with already, because it has been found to work so badly that medical officers are never made presidents now. If you make doctors proud of their profession, and proud of their duties, and let them base their title to respect upon their education and their professional skill, they will have something to go upon; but if they are going to swagger about, and to base their consideration upon their relative rank, they will expose themselves to be snubbed and will be snubbed by the youngest ensign; just as I heard of a case the other day, where a man who had been an old captain before he was a paymaster, told one of the young ensigns of his regiment at mess that he had better hold his tongue, and was told in reply to hold his own, and “shut up.”

4613. Mr. *Busk*.] Do you think that it would be possible to make the medical officers into a staff, without their own consent?—I do not want their consent. I ask for a certain thing; my experience shows me what is best: many men may not like it.

4614. Sir *James Gibson*.] You would not propose to make it retrospective?—No; I would not interfere with vested interests. I do not think that that is fair.

4615. *Chairman*.] You would leave it optional as to those already appointed, and would have nothing compulsory as regards them?—Yes; and I would make it compulsory for all future appointments.

4616. Giving the option to any who wish now?—Yes. For instance, West Indian regiments have no regimental medical officers, and I have never heard any complaints.

4617. Dr. *Markham*.] Is their position relative to their brother officers much the same as it is in other regiments?—I do not know anything personally about them. I merely mention that there is no difficulty in working it. I fancy that the reason was something with regard to the Gold Coast service, and so on, in order to relieve people in due course.

4618. *Chairman*.] Have these officers in the West Indian regiments any extra allowances from being appointed on the staff?—I do not know anything about it. I fancy that the original cause of it was in order to be able to complete service on the Gold Coast—the coast of Africa. There are great inducements held out to officers to serve on the West Coast.

4619. In point of time?—Yes; they get a year's leave for every year of service there, and so forth. I only allude to that point to show that there is no practical difficulty.

4620. Are there any other points which you wish to mention?—Yes. I think that the system of half-pay, as affects medical officers, is very unfair; medical officers are not allowed to go on half-pay. If a military officer has any particular reason for staying at home, if he can find an officer who will exchange with him he is allowed to go on half-pay and stay on it, and he can come into the service again, but the medical officer cannot do so. I did not want to leave the service, but wished to have the option of coming back again, but was told that I could not do so, and therefore quitted it.

4621. Sir *James Gibson*.] The medical officers
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are now allowed to exchange with each other?—Yes. I have known great difficulties thrown in the way, but the right was always maintained. I have been speaking of half-pay; it is one of the great distinctions between the treatment of the medical officers and the treatment of the military officers.

4622. *Chairman.*] Has not that reference to the purchase of a field officer's commission, or something of that kind?—I think not; it is all the same whether he purchases his commission or not. There may be circumstances in every man's life when a year or two on half-pay is of great importance to him, but the medical officer cannot get it. Formerly in my younger days, he could get it; if men wished to come back again and serve they could do so, but it is not the case now. I cannot do it now.

4623. *Sir James Gibson.*] That is because you have completed your 25 years?—Yes. Medical officers ought to be better at the end of 25 years than at the beginning of their service.

4624. Do you think it an advantage that men should be allowed to retire at 20 years' service?—No.

4625. *Mr. Busk.*] You do not think that many would avail themselves of it?—At 20 years a man is 43 years of age having entered the service at 23; he is too old for civil life, the places being filled by younger men. I believe that a man is allowed to retire if he has bad health.

4626. *Sir James Gibson.*] When we are young we are very sanguine, and we imagine that if we had the right we would exercise it?—In my younger days half-pay was thought a thing to be kept clear of, now all our people are clamorous for it.

4627. Would not many men who now go into civil practice come into the service if they thought that they could retire at 20 years?—I think not. A man at 43 years of age cannot begin again and compete in drudgery with all the other young fellows; there is no place for him. I have a consulting practice in London, because I had established a large practice in the East, and my patients follow me; but if I had not them, I should have no practice.

4628. Practically, it would not happen, even if young persons thought that they would be able to do it?—I think that what you want in order to get the best class of men is, first, to ensure them a certain prospect. In former days we had assistant-surgeons who were 23 or 24 years getting their surgeoncies; we hear it talked of that the same thing may happen again. I do not think that the pay wants any improvement, but that it is very fair. I think that you must give a man rank at a definite period, and make it that of the present surgeons, say at 12 years. You must then give him hopes that his rank will go on, provided he behaves himself; that he will not be needlessly superseded, and that as long as he is able to discharge his duties effectively in the service he will not be turned out, and then I think that you will always get a good class of men; you will always get a class of men who will prefer a small competence and the chance of seeing foreign parts, to going into practice at home, which is very hard work. But if men are told that they will be sent adrift at 55 years of age, you will not get men to enter the service.

4629. Has a surgeon at 350 *l.* a year sufficient to educate his family?—A man is not always at
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home, and if he goes to India he will have 1,000 *l.* a year. If you ask me in the abstract whether 350 *l.* a year is sufficient, I say that it is not. If you pay the surgeon higher, other persons will clamour for it, and more jealousy will follow.

4630. *Chairman.*] In what way do you say that he has 1,000 *l.* a year in India?—I received 1,000 *l.* a year when I was in India. I had only the rank of a captain. I got 41 *l.* 10 *s.* a month as a captain; I had then 30 *l.* a month for being in charge of my regiment, that made 71 *l.* 10 *s.*; and then I had 2 *l.* 10 *s.* a month for every 100 men under my charge, and if you put that altogether you will find that I made a very good thing of it.

4631. Was that the regular established pay?—Yes.

4632. Is it the case now?—It is much better now. I know that I was very comfortable with it. I now rank as a lieutenant-colonel; of course your rank tells in the colonies. The surgeon-major now serving on the staff in Ceylon gets, I think, 22 *s.* a day; he gets 40 *l.* a month allowance.

4633. From what source?—From the island, as a lieutenant-colonel, and he gets 20 *l.* more for being a staff lieutenant-colonel.

4634. *Sir James Gibson.*] But he gets no quarters, no servants, and no horse allowance?—He gets those allowances which I have named. He gets 40 *l.* a month, whether he is on the staff or not, and he gets 20 *l.* a month more, because he is a staff lieutenant-colonel. The rule was that all officers on the staff in Ceylon should have the island allowance of their rank, and that they should have half that over again, because they were on the staff.

4635. *Chairman.*] Did a medical officer ranking with a lieutenant-colonel get the same allowances?—He did not formerly, but he does now. When they sent home the new scale of allowances, the people who drew them up kept this rule for themselves, that the general staff in Ceylon should have half these allowances over again. The War Office said, "Very well, we have no objection to that, you can spend your own money as you like; but we now-a-days look upon medical officers and military officers much as the same, and, therefore, you will give the staff medical officers half their allowances over again." Then the regimental men said, "These staff men do nothing, and we are the men who do all the hard work and get less." So it stands at the present moment. But there is a commission now sitting in Ceylon, consisting of Mr. Fonblanque of the Commissariat, Colonel Latten of the Engineers, and a civilian at the head of it, and I think that they will put an end to all these good things. When you talk of a surgeon only making 350 *l.*, it is fair to consider that the surgeon spends a great part of his time abroad. In the Mauritius and in Ceylon he gets fair allowances, and in India capital allowances.

4636. Do you mean the allowances paid by the Indian Government?—Yes. A prudent man will take advantage of it, and will save something. I think that the whole army is very badly paid. I think that the colonel is the worst paid man in a regiment.

4637. *Chairman.*] Do naval medical officers get these Ceylon allowances?—The naval medical officers are obliged to serve at Trincomalee and
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and all those abominable places, and they do not get anything for it. I should not wish these allowances to keep me away from urging upon the Committee the proposition that medical officers should have full pay sick leave, and that a man should not be placed on half-pay because he is sick. The major of my regiment had sick leave by board after board; he had four years' leave, and he rejoined his regiment ultimately. If it had been the surgeon of the regiment, or any other medical officer, he would have been shoved out of the regiment for life. I think that that is a bad thing. I do not want to go back to the service, but I think that it is a bad case that a man like me should be prevented from going back to the service, if I wish to serve.

4638. Sir James Gibson.] Under 25 years' service it is very hard for a medical officer to get upon half-pay, and he is brought upon full pay again, if it is possible for him to serve?—What I want to do is to give a man his option; let him stay upon half-pay if he likes it, but let him go upon full pay if he is fit to serve.

4639. He does remain on full pay if under 25 years?—But why should 25 years be the limit? If you look at the enormous sum voted for this purpose every year it is surprising to see how the War Office stands it; but upon my plan you do not need to put a man upon half-pay at all. You give every man his increased pay when he has served his time for it, and consequently you do not want to force anyone out to make room for another. If you adopted my plan every man, when he came to five years' standing, would get his rank of captain and his increased pay. It would not require anybody to go out to make room for him.

4640. Dr. Markham.] Would you alter their names at any time, or would you give them the same names?—I would call them all surgeons, because then you are not obliged to keep up a certain regimental cadre. At present you are obliged to have another man with the name of surgeon, because you cannot keep an assistant surgeon in charge of a regiment. Supposing that there is a dragoon regiment at Hounslow, and that there are only six or seven officers there, they have a surgeon and an assistant surgeon; but supposing that you have a great need to do it, you cannot take one from there; you must send out another, although the dragoon man may be idling about the clubs in town; but if you call all these men surgeons, then you need only put one, or two, or three, as may be required, to a regiment. They all have their diplomas as surgeons; they do exactly the same duty, and you will have no difficulty. In the navy the junior man, of course, must do the most unpleasant duty. The next step I would term senior surgeon, with the rank of major, and the third step is surgeon major, with the rank of lieutenant colonel, after 20 years. If you have a war, you would only want to add to your junior rank. At present, if you have a war and raise a Swiss legion or a German legion, you must appoint a surgeon to every regiment. What is to be done with those surgeons when the war is over? You must remove them; the establishment for peace cannot absorb them. But it would not be so under my plan.

4641. Chairman.] What would you do with them at the end of the war?—I would reduce all the junior men only, from the bottom of one list of staff officers; thus retaining all your experi-

enced men; instead of, as now, consigning them to half-pay because they are called surgeons, and keeping employed many comparatively raw lads, because they are called assistant surgeons.

4642. Dr. Markham.] What would the juniors say to that?—They have civil life open to them. The juniors are always reduced on every reduction.

4643. Sir James Gibson.] You think that the juniors would soon be absorbed again?—All the new appointments would come in; you would never lose a single valuable officer in that way. Supposing that a war broke out to-morrow, you would take your senior deputy inspectors general, who were available, and give them temporary rank as inspectors, and you would put the senior surgeons major in charge of divisions, calling them deputy inspectors or surgeons general, as I should call them, because there are now so many inspectors general of "police," "prisons," &c. They would get all their pay and their temporary rank, and when the war ended, those who had not succeeded to fixed vacancies on the peace establishment of administrative officers would revert to executive duty, and you would only have to strike off the junior surgeons, who would have civil life to fall back upon; and you would have all these men to come back again as you wanted fresh candidates. Upon the present system you have to put your valuable officers on half pay. If it had not been for the Indian mutiny which broke out, your best officers (I do not know how many officers) would have been on half pay for years; they had all been made staff surgeons, and they were shelved on half pay; and if it had not been for the employment of the department in consequence of the Indian mutiny, they would have remained on half pay. Upon my plan there would be no difficulty. I think that it is a most important question, that a man should not be forced to give up the service. An officer in the Military Branch can now go to the Military Secretary and say, "I want a year or two in consequence of private circumstances; will you allow me to go on half pay for a certain time?" and permission to do so is granted to him; but that cannot be done in the medical branch. I would not have left the army if I could have gone for a period upon half pay.

4644. Chairman.] To what period of time would you limit that half pay?—I would place it just upon the same footing as in the military branch. If you want to make medical officers contented, you must treat them as you do the military officers. If you treat the medical officers badly and treat the military officers badly, they cannot complain; but do not make fish of the one and flesh of the other. I think that both branches of the service should be treated the same. If you treat them both the same, you will never have a complaint. All these things have been greatly improved. I have known a man use most insulting language to a medical officer on a board; but all that has been gradually done away with. If you put them both upon the same footing, you will never have any more complaints from medical officers, or it will be seen that they are totally unfounded, if you do; but otherwise you will always have soreness. In fact, it is these trifling things which annoy a man most; it is these things which stick in people's gizzards and give rise to dissatisfaction, and then quarrels spring up. I would rather not have to sit till the end of the evening in the mess chair; but the medical

medical officer is told that he must not sit there, because he is a medical officer. If you put them upon the same footing, you will have a perfect answer to give to your medical officers; nobody will pity them; they will have no sympathy, and nothing of that sort.

4645. *Sir James Gibson.*] Without altering the rank, how would you put them upon the same footing?—I think that the rank of the medical officers is excellent; it is far better than I expected them to get, and I do not wish to make any alteration. What medical officers always say is, "We are a scientific corps, and we ought to be treated in the same way as you treat the engineers;" and the more you treat your medical officers as a scientific corps the more you have a right to expect from them and to get from them.

4646. *Dr. Markham.*] That will not settle the question of rank in any way?—It will settle the question of jarring rank. The medical man will not belong to the regiment, and a man who does not belong to the regiment cannot claim to take rank in doing the honours of the mess table; he is an honorary member or a stranger.

4647. It is not only as to the mess table, but to sitting on boards?—I say that a combatant officer must always be the president of a mixed board.

4648. How ought he to be as regards quarters?—According to rank. I would always put the commanding officer first.

4649. *Chairman.*] From your experience do you think that it would be possible to do away with mixed boards altogether, so as to prevent this question of rank arising?—I think that it has been an inconvenience to hold them; but I do not think that there would be any question now. No man can sit as president of a board without exercising command. Supposing that an officer comes drunk, or that two gentlemen raise a dispute?

4650. *Dr. Markham.*] Has not the medical officer command at his hospital?—Yes.

4651. Why should he not have command in all cases where he has duties to perform?—Because it would put him over all those who command him on parade or in a brigade. Look at the case which occurred at Dinapore; the military officer commands on the parade ground, and he is put upon a board under the deputy inspector general on the same day. Fancy me on a board as a deputy inspector general, with a lieutenant colonel put upon the same board, or even with a major.

4652. *Sir James Gibson.*] Supposing that a site for a hospital or for a barrack were wanted, how would it do for the medical officer to make a medical report, and then to leave it to the military authorities to deal with it afterwards?—I should not have the slightest objection to that. With all submission, I really think that undue importance is attached to rank. Nobody can object to a military officer being president of a board.

4653. *Chairman.*] Supposing that a military officer is president of a board, and that a deputy

inspector is upon it, you see no grievance?—There were instructions that, wherever it was possible, a military officer of superior rank to the medical man should be chosen as a matter of good feeling. Then with the like view I believe that it was further ordered that the medical officer should be called as a witness, and not as a member. This, I hear, works very badly. A surgeon-major from India told me that he had been taken from his hospital, and trotted from one end of the cantonment to the other, to be brought up before a board of young officers and subalterns. I think that the medical officer should be a member of the Board. I would let a combatant officer always be president, and would let the medical officer take the next place. I have been put, as a matter of personal courtesy, in bygone days, very generally in order of seniority. I was generally the senior next to the president, and on a court-martial I generally sat on the right hand of the president. No sensible man could object to being under a combatant officer as president. That Warrant of 1858 was like opening Pandora's box; there was, before the Warrant came out, a good feeling, comparatively, towards medical officers. Our combatant brother officers used to sympathise with us; but directly this Warrant came out, which was intended as a kindness for us, Mr. Alexander told me that a great many medical men acted most foolishly, and began to swagger, and to talk big, and to do this, that, and the other, and then came ill-feeling, first among the medical officers themselves, owing to supercession, and then disputes with the military officers; and if the whole system of the Warrant had not been given up by the present Director General, I do not think that the senior part of the department could have held together. I think that the Warrant was a very good Warrant in many respects, but that in other respects it was a very ill-judged one, because a combatant officer must sit as president of a board, or it would reverse the order of command. Every medical officer knows that the youngest ensign, if he chooses to take the risk, can give him an order, if the senior or only combatant officer present. I pointed out those defects in the Warrant to Mr. Alexander at the very commencement.

4654. *Lord William Paulet.*] Were you in any regiment except the 37th?—Yes; I was in the 61st.

4655. Were you in the West Indies with the 37th?—No; I always served in the East. I was on the staff for many years in Ceylon, and finally in Bengal, with my regiment. I have seen a great deal of the service; and having been born and bred in it, I perhaps know a great deal more about the spirit of it than many civilian officers who come into it. I never had the slightest complaint to make personally; I was always treated much better than my rank entitled me to, although of course there were certain things which were objectionable in the regulations and distinctions of my early days.

[The Witness withdrew.]

[Adjourned.]

Dr. J. C.
Cameron.

18 Dec.
1865.

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APPENDIX.

Appendix, No. 1.

Royal College of Physicians,
London, Pall Mall East,
12 July 1865.

My Lord,

THE President and Fellows of the Royal College of Physicians beg leave respectfully to address your Lordship on the subject of the medical service of the army.

The College of Physicians is greatly concerned to know that a general and settled feeling of discontent with their condition prevails among the medical officers of the army, and it cannot doubt that this must operate prejudicially not only on the interests of the medical profession, but also, and with still more injurious effect, upon the military service of the country.

Whilst the College deems it its duty not to keep silence in such circumstances it is at the same time deeply sensible of the anxiety of the Government that our soldiers should be provided with the highest medical skill, and it gratefully recognises the important effort that was made by the Royal Commission of 1857, not only to secure this great result, but to put the medical department of the army in a satisfactory position in regard to rank, pay, and emoluments.

The College has reason to believe that if the Royal Warrant of 1858, which followed this profound inquiry, had been fully and permanently carried into effect, it would have been the means of attaining the great objects which were contemplated, for immediately on its being issued, a general feeling of satisfaction was diffused throughout the medical service of the army, and young men of the highest promise and possessing the best professional qualifications, showed an eagerness to enter that service.

At the present time the very opposite to this is the prevailing sentiment, and the College views, not only with regret but even with alarm, the antagonism that now exists between the medical profession and the army and navy medical services.

It is a matter of notoriety that there is an indisposition among the best class of medical men to offer themselves as candidates for admission into these services, and that lecturers and professors of medicine in London, and throughout the United Kingdom, openly advise their pupils not to enter the army and navy medical services under existing regulations.

The College, taking naturally a deep interest in the welfare, character, and position of the whole profession of medicine, is, if possible, still more solicitous that the health, strength, and efficiency of the British soldier should not be exposed to needless danger or impairment at any time, and more especially under the trials and hardships of a time of war, through any want of skill, intelligence, or knowledge on the part of the medical officers attached to the army.

The College thinks it may confidently state that if the Warrant of 1858 were now revived, and an assurance were given to the medical officers of a fixed and a definite position in the army, all grounds of dissatisfaction and discontent would be at once removed; the best trained men would again be attracted to the medical service, and the well-being of the British soldier in respect of health and sanitary care would be as far as possible secured.

And to this end the President and Fellows of the College, most respectfully, but most earnestly, beg permission to solicit your Lordship's favour and concurrence.

Signed on behalf of "The President and College or Commonalty of the Faculty of Physic in London."

Thos. Watson,

President.

To the Right Honourable
Earl de Grey and Ripon,
Secretary of State for War.

Appendix, No. 2.

Sir,

War Office, 17 July 1865.

I AM directed by Earl de Grey and Ripon to acknowledge the receipt of your letter of the 12th instant, on the discontent which is alleged to prevail amongst the medical officers of the army.

In reply, I am to convey to you an expression of Earl de Grey's request to be informed in what respects the members

of the Royal College of Physicians consider that the Warrant of 1858 is not carried out.

I am, &c.

The President of the
Royal College of Physicians.

(signed) J. Crofton.

Appendix.

Appendix, No. 3.

Royal College of Physicians,
London, 22 August 1865.

Sir,

I AM directed by the President to transmit the following reply to Earl de Grey's request, to be informed in what respect the Royal College of Physicians considers that the Medical Warrant of 1858 is not carried out.

Under the terms of the Royal Medical Warrant of 1 October 1858, army medical officers obtained, amongst other advantages, superior relative rank, "carrying with it" all precedence and advantages to the ranks with which "it corresponds, except as regards the presidency of courts martial."—(See clauses 16 and 17 Medical Warrant of 1 October 1858.)

This important gift of precedence according to rank was set aside, in respect of the right of medical officers presiding at mixed boards, by a private memorandum issued from the Horse Guards on 31 December 1858. The substance of this private memorandum was embodied and first published in the Queen's Regulations (12 mo. ed. p. 5) of December 1, 1859; but did not receive the force of a Royal Warrant until 1 May 1863.

By the Royal Warrant of 1 May 1863, it was ordered that "Relative rank shall not entitle the holder to military command of any kind whatsoever, nor to the presidency of courts martial, courts of inquiry, committees, or boards of survey, but when the presidents of such courts, committees, or boards shall be junior to the officer of the civil department, then such member of civil department shall attend as a witness, and not as a member."

Hence, therefore, the privilege of presiding at mixed boards according to rank, given to medical officers by the Royal Warrant of October 1858, has been taken away from them. Medical officers feel that the loss of this privilege of rank seriously prejudices their position in the army.

That it is detrimental to the interests of the service is manifest, from the following consideration.

The result of excluding medical officers from presiding at mixed boards is this:—That the *senior* medical officer, the man of experience, is virtually excluded from sitting as a member at all those boards, at which food, clothes, water-supply, quarters, and ventilation are subjects of investigation. The senior medical officer is, in fact, excluded from sitting at the board, unless there happen to be on the board a combatant officer senior to him in rank, a circumstance of rare occurrence.

The above is the most important particular in which the Medical Warrant of 1858 has not been carried out. But there are other points, in which the College ventures to consider that the position of medical officers, is not such as was given them by the Warrant of 1858. The position of medical officers at mess, for example, is an ambiguous and often a very painful one; it does not depend on their relative rank, but upon the will of the commanding officer, and consequently varies in different regiments. Some commanding officers permit medical men to hold their position at mess according to relative rank; other commanding officers refuse to do so.

Again, it seems to the College inconsistent with the spirit of the Warrant of 1858 that the names of medical officers should not appear in the Army List, as recommended in the report of the Royal Commissioners of 1857. The report says, "in the Army List the medical officers' names should appear according to their rank."

Moreover, by the Queen's Regulations of 1859, medical officers were displaced from the regimental staff and placed in the civil department, one result of which was that medical officers were, for a time, deprived of funeral military honours. These honours were, it is true, afterwards restored by special order, but they could even now be denied by commanding officers who chose to follow strictly the Queen's Regulations.

The

Appendix.

The medical officers are placed in the civil department, although they belong to the regimental staff by every definition of the term; they wear regimental uniform; they have special regimental commissions, for which they pay; they subscribe to mess and band, as all other regimental officers do; they are under regimental discipline; their names appear in the Regimental Army List. In the Field Exercises of 1862 now in force (p. 235) they are included amongst regimental staff officers. They also accompany their regiment into action, and suffer all the casualties of war.

They possess, in fact, every distinctive mark of regimental staff officers, and yet are placed in the civil department.

Surgeons, again, are allowed to draw forage, &c., and are directed to wear spurs; minute orders are also laid down regarding their horse furniture in the Dress Regulations; but yet they are forbidden to appear on horseback at inspection parades.

The College, in calling the attention of Lord de Grey to particulars of this kind, in which they consider that the spirit of the Royal Medical Warrant of October 1858 is not carried out, ventures to repeat the words of the Royal Commissioners, who in 1857 under the presidency of the late Lord Herbert, thus referred to these very things:

"We are aware that these matters may appear trivial to many who consider that the respect in which the medical profession is held places it above the necessity of seeking or accepting the adventitious aid which mere patents of precedence can afford, but in the military service rank is everything; there exists no authority without it. Small, therefore, as these matters may appear, still they are taken as indications of the degree of respect with which the Government regards the medical department, and of the estimation in which it is intended by them that its officers should be regarded by others."

The College cannot conclude its answer to Lord de Grey's question without acknowledging with gratitude the desire recently manifested by the army authorities to improve the position of army medical officers. Thus the College is aware that within the last few months the following concessions have been made in favour of the army medical service: The medical officer has been relieved from superintending banding; staff surgeons have been allowed to draw their regular allowance for forage; the regimental surgeon is allowed the full quantity of baggage to which he was entitled by the Queen's Warrant, but which was disallowed him by the Queen's Regulations; he is also now exempted from the expenses of new commissions on being transferred from the staff to a regiment, and from renewed payment of mess and band fees on each occasion of transfer for the benefit of the public service from one regiment to another. Moreover, military honours have of late been awarded to army surgeons with a liberal hand. But these recent concessions, some of them actually privileges attaching to rank and accorded by the Medical Warrant now in force, will show Lord de Grey the uncertain position held by army medical officers, both in their social relations to their brother officers and in the special performance of their duties.

The College, therefore, again takes leave respectfully to urge upon his Lordship's consideration the strong conviction entertained by army medical officers, that their position in the army will not be satisfactorily settled unless the terms of the Warrant of 1858 are restored and faithfully observed.

And the College are satisfied that the best class of medical men will not seek admission into the service until rank and position are conceded to them in accordance with the terms and the spirit of that Warrant.

I have, &c.

(signed) Henry A. Pitman, M.D.,
Fellow D. Registrar.

Major General Crofton,
&c. &c. &c.

Appendix, No. 4.

Royal College of Physicians,
London, 12 July 1865.

My Lord Duke,
The President and Fellows of the Royal College of Physicians beg leave respectfully to address your Grace on the subject of the medical service of the navy.

The College of Physicians is greatly concerned to know that a general and settled feeling of discontent with their condition prevails among the medical officers of the navy; and it cannot doubt that this must operate prejudicially not only on the interests of the medical profession, but also, and with still more injurious effect, upon the naval service of the country.

It is a matter of notoriety that there is an indisposition among the best class of medical men to offer themselves as candidates for admission into the medical service of the navy; and that lecturers and professors of medicine in London, and throughout the United Kingdom, openly advise their pupils not to enter that service under existing regulations.

The College, taking naturally a deep interest in the welfare, character, and position of the whole profession of medicine, is, if possible, still more solicitous that the health, strength, and efficiency of the British sailor should not be exposed to needless danger or impairment at any time, and more especially under the trials and hardships of a time of war, through any want of skill, intelligence, or knowledge on the part of the medical officers attached to the navy.

The College begs respectfully to recall to the recollection of your Grace that in the year 1857 a Royal Commission, presided over by the late Lord Herbert, was appointed "to inquire into the sanitary condition of the British army, the state of the army hospitals, and the rank, pay, emoluments, and efficiency of the Army Medical Department, and to report what measures are desirable for the prevention of sickness, &c., in Her Majesty's forces."

After long and careful inquiry the commissioners published a report, which led to the issue of numerous regulations for the general improvement of the Army Medical Department, and also to the issue of a Royal Warrant of the date of 1st October 1858.

Under the terms of this Warrant the army medical officers obtained increase of pay, and superior relative rank, carrying with it "all precedence and advantages attaching to the rank with which it corresponds (except as regards the presidency of courts martial)."

Upon the promulgation of that Warrant a general feeling of satisfaction was diffused throughout the previously discontented medical service of the army, and young men of the highest promise and possessing the best professional qualifications showed an eagerness to enter the army medical service.

The College has reason to believe that regulations framed in the spirit of that Warrant, and applied, *mutatis mutandis*, to the naval medical service, would be followed by a similar result. Acting upon this belief, and deeply sensible of the anxiety of the Government that our sailors should be provided with the highest medical skill, the College begs leave respectfully to submit to your Grace, that, in the opinion of the College, it is highly desirable that the medical services of the navy and army should be assimilated as closely as their relative nature will admit, in regard to rank, pay, pension, and retirement; in other words, that an equality of emoluments, position, and privileges should be granted to the members of the same profession employed by the Crown; and to this end the President and Fellows of the College most respectfully, but most earnestly, beg permission to solicit your Grace's favour and concurrence.

Signed on behalf of "The President and College or Commonalty of the Faculty of Physic in London."

Thos. Watson,
President.

To His Grace the Duke of Somerset, K.G.,
First Lord of the Admiralty.

Appendix, No. 5.

Sir,

Admiralty, 9 November 1865.

I am commanded by my Lords Commissioners of the Admiralty to acknowledge the receipt of your letter of the 12th July last, addressed to his Grace the Duke of Somerset by the President and Fellows of the Royal College of Physicians, respecting the medical service of the Royal Navy, and I am to express to you their Lordships' thanks for your communication on a subject which has the greatest interest for them.

My Lords are of opinion that the President and Fellows of the Royal College are hardly aware how nearly identical are in every respect the position and pay of the medical officers of the army and navy.

My Lords have communicated with Earl de Grey and Ripon, the Secretary of State for War, on the subject.

My Lords are desirous of giving every consideration to the views of the distinguished Society of the Royal College of Physicians, and to invite their co-operation in discussing what changes, if any, are necessary or desirable in order to do away with any real or imaginary grievances which may be supposed to hinder students in medicine from attaching themselves to the naval service of the Crown.

The Secretary of State for War, and his Royal Highness the Field Marshal Commanding in Chief are desirous of taking this occasion to obtain a full report on the exact relative

relative position, in every respect, of the medical officers of the two departments.

For this purpose it is proposed by my Lords and the Secretary of State for War to invite the President and Fellows of the Royal College of Physicians, and the President, Vice President, and Fellows of the Royal College of Surgeons to assist them to consider the subject, and report.

My Lords therefore venture to request that you will select some member of the Royal College, in whose judgment you will have confidence, to form one of a small Committee.

My Lords propose that he should meet—

Vice Admiral Sir Alexander Milne, K.C.B.

Major General Lord William Paulet, K.C.B., Adjutant General;

Captain Douglas Galton, Assistant Under Secretary of State for War;

Sir James B. Gibson, K.C.B., Medical Director General of the Army;

Dr. Alexander Bryson, C.B., Medical Director General of the Navy;

and a member of the Royal College of Surgeons to be elected by the governing body of that society: that the whole subject of pay, rank, and position in the services of the medical officers should be referred for their consideration, and that they should be requested to furnish my Lords and the Secretary of State for War with their opinion.

My Lords will procure for the Committee the attendance of such witnesses as they may desire, and direct the preparations of any statistical evidence which they may deem necessary.

I am, &c.

The President of the (signed) *W. G. Romaine.*
Royal College of Physicians.

Appendix, No. 6.

Sir, Admiralty, 9 November 1865.

MY Lords Commissioners of the Admiralty are anxious to ascertain what changes, if any, are necessary and desirable in order to do away with any real or imaginary grievances which may be supposed to hinder the students in medicine from attaching themselves to the naval service of the Crown.

The Secretary of State for War and his Royal Highness the Field Marshal Commanding in Chief are also desirous of taking this occasion to obtain a full report on the exact relative position, in every respect, of the medical officers of the two departments. For this purpose it is proposed by my Lords and the Secretary of State for War to invite the President, and Fellows of the Royal College of Physicians and the President, Vice President, and Fellows of the Royal College of Surgeons to assist them to consider the subject, and report.

My Lords therefore venture to request that you will select some member of the Royal College of Surgeons, in whom you will have confidence, to form one of a small committee. My Lords propose that he should meet—

Vice Admiral Sir Alexander Milne, K.C.B.;

Major General Lord William Paulet, K.C.B., Adjutant General;

Captain Douglas Galton, Assistant Under Secretary of State for War;

Sir James B. Gibson, K.C.B., Medical Director General of the Army;

Dr. Alexander Bryson, C.B., Medical Director General of the Navy;

and a member of the Royal College of Physicians, to be elected by the governing body of that society: that the whole subject of pay, rank, and position in the services of the medical officers should be referred for their consideration; and that they should be requested to furnish my Lords and the Secretary of State for War with their opinion.

My Lords will procure for the Committee the attendance of such witnesses as they may desire, and direct the preparation of any statistical evidence which they may deem necessary.

I am, &c.

The President of the (signed) *W. G. Romaine.*
Royal College of Surgeons.

Appendix, No. 7.

Royal College of Surgeons of England,
15 November 1865.

Sir,

I AM directed by the President of this College to acknowledge the receipt of your letter of the 9th instant, stating the desire on the part of the Lords Commissioners of the Admiralty, the Secretary of State for War, and his

Royal Highness the Field Marshal Commanding in Chief to obtain a full report on the exact relative position in every respect of the medical officers of the navy and army, and requesting, with that object, that this College will select a member in whose judgment they have confidence to form one of a small Committee to investigate, and report their opinion upon the whole subject of pay, rank, and position in the services of the medical officers.

I am directed to inform you that the President laid your letter before the Council of this College on the 9th instant, and that the Council are desirous of affording every assistance in their power to facilitate the inquiry contemplated by the Lords Commissioners of the Admiralty, the Secretary of State for War, and His Royal Highness the Field Marshal Commanding in Chief, and that in compliance with my Lords' request, they beg to nominate as a member of the proposed Committee, Mr. George Busk, F.R.S., of 15, Harley-street, a member of the Council of this College, and a gentleman in whose judgment the Council have the greatest confidence.

I have, &c.

(signed) *Edward Trimmer,*
Secretary.

W. G. Romaine, Esq., C.B.,
Admiralty.

Appendix, No. 8.

Royal College of Physicians,
16 November 1865.

Sir,

I AM directed by the President of the Royal College of Physicians to acknowledge the receipt of your communication of the 9th instant, and to acquaint you, for the information of the Lords Commissioners of the Admiralty, that the President has ordered a meeting of the College to be summoned for the 6th December, before which meeting your communication will be laid, and one of the Fellows will then be deputed to represent the College, and form one of the Committee as proposed by their Lordships.

I am, &c.

(signed) *Henry A. Pitman,*
Registrar.

W. G. Romaine, Esq., C.B.,
Admiralty.

Appendix, No. 9.

Sir,

Admiralty, 17 November 1865.

I HAVE received and laid before my Lords Commissioners of the Admiralty your letter of the 16th instant, in answer to my letter of the 9th instant, stating that the President of the Royal College of Physicians had ordered a meeting of the College to be summoned on the 6th December, when one of the Fellows would be deputed to form one of the Committee on the subject of the pay, rank, and position of the medical officers of the navy and army; I am commanded by their Lordships to request that you will inform the President of the Royal College of Physicians that Vice Admiral Sir Alexander Milne, K.C.B., has come to town from Scotland, in order to preside over the sitting of the Committee.

The Royal College of Surgeons have nominated Mr. George Busk, F.R.S., as a member of the Committee. My Lords have called a preliminary meeting of the Committee for 12 o'clock on Monday next, the 20th instant, at the Admiralty, Whitehall.

It is hoped that under these circumstances the President and Fellows of the Royal College of Physicians will be able to nominate some gentleman to assist in the deliberations of the Committee.

I am, &c.

The Registrar, (signed) *W. G. Romaine.*
Royal College of Physicians.

Appendix, No. 10.

Royal College of Physicians, London,
20 November 1865.

Sir,

I AM directed by the President of the Royal College of Physicians to acknowledge the receipt of your letter of the 17th instant, and to acquaint you, for the information of the Lords Commissioners of the Admiralty, that Dr. William O. Markham, Fellow of the College, of 3, Harley-street, Cavendish-square, has been deputed to represent the College on the Committee appointed by their Lordships on

Appendix. the subject of the pay, rank, and position of the medical officers of the navy and army.

I am, &c.
(signed) *Henry A. Pitman,*
Registrar.
W. G. Romaine, Esq., c.b.,
Admiralty.

Appendix, No. 11.

Sir,
Admiralty, 20 November 1865.
My Lords Commissioners of the Admiralty have, in conjunction with Earl de Grey and Ripon and his Royal Highness Field Marshal the Duke of Cambridge, Commanding in Chief, nominated certain officers to constitute a Committee to inquire into the whole question of the rank, pay, and position of the medical officers of the navy and army.

The Royal Colleges of Physicians and Surgeons have, at the request of the Admiralty and War Office, each nominated a gentleman to assist in the deliberations of the Committee.

The following is a list of the members of the Committee :—Vice Admiral Sir Alexander Milne, K.C.B.; Major General Lord William Paulet, K.C.B., Adjutant General; Captain Douglas Galton, F.R.S., Under Secretary of State for War; Sir James B. Gibson, K.C.B., Medical Director General of the Army; Dr. Alexander Bryson, c.b., Medical Director General of the Navy; Dr. William O. Markham, Fellow of the College of Physicians; George Busk, Esq., Fellow of the College of Surgeons.

The Board of Admiralty and the Secretary of State for War are desirous that you should preside over the meetings of this Committee. You will call such evidence, and for such documents in the possession of the respective offices, as may be necessary to enable the Committee to arrive at a full knowledge of the facts involved in the questions submitted to you.

My Lords and the Secretary of State for War will be glad to receive from the Committee, at as early a date as may be convenient, a report of their opinions, with any recommendations they may have to make, and the evidence upon which such recommendations may be founded.

I am, &c.
(signed) *W. G. Romaine.*
Vice Admiral (signed) *W. G. Romaine.*
Sir Alexander Milne, K.C.B.,
&c. &c.

Appendix, No. 12.

Sir,
Admiralty, 5 December 1865.
I HAVE the honour to request that, when the Committee on the rank, pay, and position of medical officers shall commence their investigations with regard to the medical officers of the navy, the Lords Commissioners of the Admiralty will be pleased to nominate a naval officer as member of the Committee, in the place of Major General Lord William Paulet, who was originally named by his Royal Highness the Field Marshal Commanding in Chief.

I am induced to make this request, as it would be more satisfactory if two naval officers were on the Committee, one independent of the chairman, than that two military officers and only one naval member should inquire into the case of the medical officers of the navy; and I do not think that it would be expedient to alter the numbers on the Committee, by the addition of a naval member, without the withdrawal of one of the military members now on the Committee.

I may add that all the members of the Committee concur in this recommendation.

I am, &c.
(signed) *Alexr. Milne,*
Vice Admiral, and Chairman of the Committee.
The Secretary of the Admiralty.

Appendix, No. 13.

Sir,
Admiralty, 7 December 1865.
WITH reference to your letter of the 5th instant, I am commanded by my Lords Commissioners of the Admiralty to acquaint you that Captain H. B. Phillimore, R.N., has been nominated a member of the Committee on the subject of the rank, pay, and position of the medical officers of the navy and army.

I am, &c.
(signed) *John Henry Briggs,*
pro Secretary.
Vice Admiral (signed) *John Henry Briggs,*
Sir Alexander Milne, K.C.B.,
&c. &c.

Appendix, No. 14.

Victoria R.

WHEREAS we have taken into our consideration the recommendations of the Commissioners appointed by our authority to inquire into the regulations affecting the sanitary condition of our military forces and the medical treatment of the sick and wounded of our army, our will and pleasure is, that, from and after the date of this Warrant, the following rules shall be established for the future admission, promotion and retirement, and the pay, half-pay, relative rank, and allowances of the medical officers of our army, and that by these rules our Commander in Chief shall govern himself in recommending officers for admission, promotion, and retirement.

1. The grades of medical officers in our army shall be four in number, viz. :—

- (1.) Inspector general of hospitals.
- (2.) Deputy inspector general of hospitals.
- (3.) Staff or regimental surgeon; who, after 20 years' full-pay service in any rank, shall be styled surgeon major.
- (4.) Staff or regimental assistant surgeon.

2. No candidate shall be admitted to the competitive examination for a commission in the medical department of our army who does not possess such a certificate or certificates as would qualify a civilian to practise medicine and surgery; and no such candidate shall receive a commission as assistant surgeon until he shall have satisfactorily passed an examination in military medicine, surgery, and hygiene, after attending the authorised course in a general military hospital.

3. No assistant surgeon shall be eligible for promotion to the rank of surgeon until he shall have passed such examination as our principal Secretary of State for War may require, and shall have served on full pay with the commission of assistant surgeon for five years, of which two shall have been passed in or with a regiment.

4. A surgeon, whether on the staff or attached to a regiment, must have served 10 years in the army, with a commission on full pay, of which two must have been passed, with the rank of surgeon, in or with a regiment, before he will be eligible for promotion to the rank of deputy inspector general of hospitals.

5. A deputy inspector general of hospitals must have served five years at home, or three abroad in that rank, before he will be eligible for promotion to the rank of inspector general.

In cases, however, of emergency, or when the good of the service renders such alteration desirable, it shall be competent for our Secretary of State for War to shorten the several periods of service above mentioned, in such manner as he shall deem fit and expedient.

6. Assistant surgeons shall, as a general rule, be promoted to the rank of surgeon in the order of their seniority in the service, unless unfit for the discharge of their duties from physical or professional incompetence or misconduct. In cases of distinguished service, however, an assistant surgeon may be promoted without reference to seniority; and in such cases, with a view to ensure the responsibility attaching to an appointment made out of the regular course of promotion, the recommendation in which the services of the officer shall be detailed, shall be published in the general orders of the army, and in the "Gazette" in which his promotion appears.

7. All promotion from the rank of surgeon to that of deputy inspector, and from the rank of deputy inspector to that of inspector, shall be given by selection for ability and merit; and the grounds of such selection shall be stated to us in writing, and recorded in the office of our Commander in Chief, the selection being made from the whole rank of surgeons, whether styled surgeons or surgeons major.

8. The rates of pay of the medical officers of our army shall be in accordance with the following schedule :—

	After 30 Years' Service on Full-Pay.	After 25 Years' Service on Full-Pay.	After 20 Years' Service on Full-Pay.	After 15 Years' Service on Full-Pay.	After 10 Years' Service on Full-Pay.	After 5 Years' Service on Full-Pay.	Under 5 Years' Service on Full-Pay.
Inspector General	£. s. d. 2 5 -	£. s. d. 2 5 -	£. s. d. 2 - -*	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Deputy Inspector General	£. s. d. 1 14 -	£. s. d. 1 10 -	£. s. d. 1 8 -*	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Surgeon Major	£. s. d. - - -	£. s. d. 1 5 -	£. s. d. 1 2 -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Surgeon	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. 18 -	£. s. d. 15 -*	£. s. d. - - -	£. s. d. - - -
Assistant Surgeon	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. 13 -	£. s. d. 11 6 -	£. s. d. 10 -

* Or on promotion, should these periods of service not be already completed.

9. In addition to the pay of their ranks, officers at the head of the medical department on foreign stations shall receive allowances at the undermentioned rates, when serving under the following circumstances, viz.:

If with an army in the field, of 10,000 men or upwards - - - - - 20s. per day.

If with an army in the field, of 5,000 men or upwards - - - - - 15s. „

If with any army in the field, of any less number - - - - - 10s. „

If serving in a colony where the forces consist of 1,500 men or upwards - 5s. „

10. After the date of this Warrant every medical officer placed on half-pay by reduction of establishment, or on the report of a medical board, in consequence of being incapacitated by reason of ill-health, caused by wounds, or brought on by the discharge of his duties, shall be allowed the half-pay to which his period of full pay service may entitle him, according to the following schedule:—

	After 30 Years' Service on Full Pay.	After 25 Years' Service on Full Pay.	After 20 Years' Service on Full Pay.	After 15 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 5 Years' Service on Full Pay.	Under 5 Years' Service on Full Pay.
Inspector General	£. s. d. 1 17 6	£. s. d. 1 13 6	£. s. d. 1 10 -	-	-	-	-
Deputy Inspector General	£. s. d. 1 5 6	£. s. d. 1 2 6	£. s. d. 1 1 -	-	-	-	-
Surgeon Major	-	- 18 6	- 16 6	-	-	-	-
Surgeon	-	-	-	- 13 6	- 11 -	-	-
Assistant Surgeon	-	-	-	-	- 10 -	- 8 -	- 6 -

11. With a view to maintain the efficiency of the service, all medical officers of the rank of surgeon major, surgeon or assistant surgeon, shall be placed on the retired list when they shall have attained the age of 55 years, and all inspectors general and deputy inspectors general, when they shall have attained the age of 65 years.

Officers thus superannuated shall be entitled to the rates of half-pay stated in the preceding schedule.

12. Every medical officer who shall have served upon full pay for 25 years and upwards, shall have the right to retire upon half-pay, at the rate of seven-tenths of the daily pay he was in receipt of when thus retiring, provided he shall have served three years in the rank from which he retires, or shall have served in any rank for 10 years in the colonies, or five years with an army in the field. But if he shall not have complied with any of these conditions, he shall be entitled only to half-pay, at the rate of seven-tenths of the daily pay he was in receipt of before his last promotion.

13. Every medical officer thus claiming to retire, must give six months' notice to the head of his department of his intention to claim this right, prior to his being allowed to retire; and no medical officer shall have a right to give such notice after he shall be under orders to proceed to any foreign station, until he shall have served at such station one month.

14. If a medical officer is placed on half-pay from any other cause than those herein-before named, he shall only be allowed a temporary rate of half-pay (not exceeding the rates stated in clause 10), for such period and at such rate as shall be assigned to him by our Secretary of State for War, on a consideration of the length and character of the services rendered to the public by such medical officer.

15. On reduction of establishment, the surgeon and assistant surgeon who are junior in the ranks, shall be the first reduced, and on the restoration to full pay, the reduced officers who are senior in their rank shall be the first restored.

16. The relative rank of the medical officers of our army shall be as follows:—

Staff or regimental assistant surgeon as a lieutenant, according to the date of the commission; and after six years' full pay service, as captain, according to the date or the completion of such service.

Staff or regimental surgeon as major, according to the date of his commission; and surgeon major as lieutenant colonel, but junior of that rank.

Deputy inspector general of hospitals as lieutenant colonel, according to the date of his commission, and after five years' full pay service, as deputy inspector general, as colonel, according to the date of the completion of such service.

Inspector general of hospitals as brigadier general, according to the date of his commission, if with an army in the field, or after three years' full pay service as inspector general, as a major general, from the date of his joining such army in the field, or according to the date of the completion of such service.

17. Such relative rank shall carry with it all precedence and advantages attaching to the rank with which it corresponds (except as regards the presidency of courts-martial, where Our will and pleasure is, that the senior combatant officer be always president), and shall regulate the choice of quarters, rates of lodging money, servants, forage, fuel, and light, or allowances in their stead, detention and prize money. But when a medical officer is serving with a regiment or detachment, the officer commanding, though he be junior in rank to such medical officer, is entitled to a preference in the choice of quarters.

18. Medical officers shall be entitled to all the allowances granted by Our Warrant of 13th July 1857, on account of wounds and injuries received in action, as combatant officers holding the same relative rank.

19. Their families shall in like manner be entitled to all the allowances granted by Our Warrant of 15th June 1855, to the families of combatant officers holding the same relative ranks.

20. Medical officers shall be entitled to field allowances, at home and abroad, at the following rates, subject to all the conditions and restrictions laid down in Our Warrant of 1st July 1848.

DAILY RATES.

	Ordinary.	Extra-ordinary.
REGIMENTAL.		
Assistant Surgeon, under six years' service	s. d. 1 -	s. d. 2 -
Surgeon " above six years' service	1 6	2 6
Surgeon Major	2 6	4 6
STAFF.		
Assistant Surgeon, under six years' service	1 6	2 6
Surgeon " above six years' service	2 -	3 6
Surgeon Major	3 -	5 -
Deputy Inspector General, under three years' service	4 6	7 6
Inspector General of Hospitals	6 -	10 -
	9 -	15 -

21. Surgeons or surgeons major of infantry regiments shall not in future be subject to any diminution of the allowance of forage, according to the regulations in force, nor to any stoppage out of their daily pay for any ration of hay, straw, or oats supplied for the horse or horses kept by them for the public service.

22. All staff surgeons of the first class and senior surgeons of artillery now serving, or who, being now on half-pay, shall hereafter be called upon to serve, shall rank as surgeons major from the date of their commissions as staff surgeons of the first class, or senior surgeons of artillery, and shall receive the pay of surgeon major, according to the foregoing schedule of full pay from the date of this Warrant, or from the date of being called from half-pay to full pay; and all surgeons who have already completed 20 years' full pay service or upwards, in any rank, shall have the rank and pay of surgeons major from the date of this Warrant.

23. Medical officers shall be held entitled to the same honours as other officers of Our army of equal relative rank.*

24. A medical officer retiring after a full pay service of 25 years and upwards may, if recommended for the same by the head of his department, receive a step of honorary rank, but without any consequent increase of half-pay.

25. Good service pensions shall be awarded to the most meritorious medical officers of Our army under such regulations as shall be from time to time determined by us, with the advice of Our Secretary of State for War.

26. Six of the most meritorious medical officers of the army shall be named my honorary physicians, and six my honorary surgeons.

Given at Our Court of St. James's, this first day of October 1858, in the 22nd year of Our reign.

By Her Majesty's command,
J. Peel.

* This clause does not extend to the compliments to be paid by garrison or regimental guards as laid down in pages 29 and 30 of the Queen's Regulations for the Army.

Appendix.

Appendix, No. 15.

(Circular No. 825—Relative Rank.)

HOME AND FOREIGN.

VICTORIA R.

WHEREAS We have judged it expedient to cancel Our Royal Warrant of 28th March 1861, which assigns the relative rank of junior major to certain staff and regimental surgeons of Our army, and to revise those parts of the several other Royal Warrants now in force, prescribing the privileges attaching to relative rank of officers of the civil departments and non-combatant officers of the military departments of Our army, Our will and pleasure is, that such privileges shall, from the date of this Our Royal Warrant, be regulated as follows:

Relative rank shall carry with it all precedence and advantages attaching to the military rank with which it corresponds, and shall regulate the rates of lodging money, number of servants, rations of fuel and light, or allowances in their stead, except for officers and others to whom special rates have been assigned, detention, and prize money, according to the regulations and upon the conditions in force from time to time; but such relative rank shall not entitle the holder to military command of any kind whatsoever, nor to the presidency of courts martial, courts of inquiry, committees, or boards of survey, but when the president of such courts, committees, or boards shall be junior to the officer of the civil department, then such member of the civil department shall attend as a witness, and not as a member.

Choice of quarters shall be regulated by relative rank according to date of commission; except in the case of commanding officers' quarters, and in cases in which special quarters shall be permanently appropriated, with the approval of the Secretary of State for War.

Relative rank shall not entitle the holder to salutes from ships or fortresses, nor to the turning out of guards; but it shall entitle him, if commissioned, to salutes by sentries, or by individual soldiers.

Honorary rank of paymasters shall carry with it all the privileges and advantages attaching to relative rank of corresponding degree.

All commissioned officers serving with the troops shall be entitled to funeral honours, according to their relative military rank.

Given at Our Court at St. James's, this 1st day of May 1863, in the 26th year of Our reign.

By Her Majesty's command,

De Grey and Ripon.

Appendix, No. 16.

At the Court at Buckingham Palace, the 13th day of May 1859.

PRESENT:

The Queen's most Excellent Majesty in Council.

WHEREAS there was this day read at the Board a memorial from the Right Honourable the Lords Commissioners of the Admiralty, dated the 12th of May 1859, in the words following, viz:—

Whereas we have had under our consideration the necessity of assimilating, as far as possible, the relative rank, and rate of pay, and half-pay of the medical officers of Your Majesty's navy and army.

And whereas we are of opinion that it would be for the advantage of Your Majesty's service that the following regulations should be adopted for the medical officers of the Royal Navy, viz:—

1. That there should be four grades of medical officers, viz:—

- (1.) Inspector general of hospitals and fleets.
- (2.) Deputy inspector general of hospitals and fleets.
- (3.) Surgeon, who, after 20 years' service on full pay, 10 of which in the rank of surgeon, shall be styled staff surgeon.
- (4.) Assistant surgeon.

2. That no candidate shall be admitted to the examination for a commission in the medical department of the Royal Navy who does not possess such a diploma as would qualify a civilian to practise medicine and surgery; and no such candidate shall receive a commission as assistant surgeon until he shall have satisfactorily passed an examination in naval surgery and hygiene before a board of examiners appointed by the Lords Commissioners of the Admiralty.

3. That no assistant surgeon shall be eligible for promotion to the rank of surgeon until he shall have passed such examination as the Lords Commissioners of the Admiralty may require, and shall have served on full pay with the commission of assistant surgeon for five years, of which two at least shall have been passed on board one of Your Majesty's sea-going ships.

4. That no surgeon shall be eligible for promotion to the rank of deputy inspector general of hospitals and fleets until he shall have served 10 years in Your Majesty's navy on full pay, of which three at least must have been passed in one of Your Majesty's ships on some one or more foreign stations with the rank of surgeon.

5. That no deputy inspector general of hospitals and fleets shall be eligible for promotion to the rank of inspector general until he shall have served five years at home or three years abroad in the rank of deputy inspector general.

That in cases of emergency, however, or when the good of Your Majesty's service may render such alteration desirable, it shall be competent for the Lords Commissioners of the Admiralty to shorten the several periods of service above mentioned, in such manner as they shall deem fit and expedient.

6. That the rates of full pay of the medical officers of Your Majesty's navy shall in future be in accordance with the following schedule:—

Full Pay.

RANK.	After 30 Years' Service on Full Pay.	After 25 Years' Service on Full Pay.	After 20 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 5 Years' Service on Full Pay.	Under 5 Years' Service on Full Pay.
Inspector General of Hospitals and Fleets.	£. s. d. 2 5 -	£. s. d. 2 5 -	£. s. d. 1 8 -	£. s. d. 1 2 -	£. s. d. 1 2 -	£. s. d. 1 2 -	£. s. d. 1 2 -
Deputy Inspector General of Hospitals and Fleets.	1 14 -	1 10 -	1 8 -	1 2 -	1 2 -	1 2 -	1 2 -
Staff Surgeon.	-	1 5 -	1 2 -	-	-	-	-
Surgeon.	-	-	-	18 -	15 -	-	-
Assistant Surgeon.	-	-	-	-	13 -	11 6 -	10 -

* Or on promotion, should these periods of service not have been already completed.

7. That every medical officer on the Active List now on half-pay, and those who may be placed on it subsequently to the date of Your Majesty's Order in Council authorising this proposal, shall be allowed the half pay to which his period of service on full pay shall entitle him, according to the following schedule:

Half Pay.

RANK.	After 30 Years' Service on Full Pay.	After 25 Years' Service on Full Pay.	After 20 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 5 Years' Service on Full Pay.	Under 5 Years' Service on Full Pay.
Inspector General of Hospitals and Fleets.	£. s. d. 1 16 6	£. s. d. 1 13 6	£. s. d. 1 10 -	£. s. d. 1 2 -	£. s. d. 1 2 -	£. s. d. 1 2 -	£. s. d. 1 2 -
Deputy Inspector General of Hospitals and Fleets.	1 5 6	1 2 6	1 1 -	-	-	-	-
Staff Surgeon.	-	18 6	10 6	-	-	-	-
Surgeon.	-	-	-	13 6	11 -	-	-
Assistant Surgeon.	-	-	-	-	10 -	8 -	6 -

* Or on promotion, should these periods of service not have been already completed.

8. That with a view to maintain the efficiency of the service, all medical officers with the rank of staff surgeon, surgeon, and assistant surgeon, shall be placed on the retired lists when they shall have attained the age of 60 years; deputy inspectors general shall be placed on such retired list when they shall have attained the age of 65 years; and inspectors

inspectors general when they shall have attained the age of 70 years. Officers thus superannuated shall receive the rates of half-pay mentioned in the preceding schedule.

9. That the relative rank of the medical officers of Your Majesty's navy shall be similar to that conferred upon the medical officers of the army, and shall be as follows:—

An assistant surgeon shall rank as a lieutenant in the army, according to the date of his commission; and after six years' service on full pay as a captain in the army, according to the date of the completion of such service.

A surgeon shall rank as major in the army according to the date of his commission; and a staff surgeon as lieutenant colonel, but junior of that rank.

A deputy inspector general of hospitals and fleets shall rank as lieutenant colonel, according to the date of his commission, and after five years' service on full pay as deputy inspector general shall rank as colonel, according to the date of completion of such service.

An inspector general of hospitals and fleets shall rank as brigadier general, according to the date of his commission; and after three years' service on full pay as inspector general, shall rank as major general according to the date of completion of such service.

Provided always, that no naval or medical officer, while borne on the book of one of Her Majesty's ships, or employed on establishments on shore, shall be deemed superior in rank to the officer appointed to command such ship or establishment; but such commanding officer shall, under all circumstances, be held to be superior in rank and precedence to every officer under his command.

10. That such relative rank shall carry with it all precedence and advantages attaching to the rank with which it corresponds, and shall regulate the choice of quarters, rates of lodging money, servants, forage, fuel and light, or allowances in their stead, where medical officers of the navy may be employed on shore, or join service with Your Majesty's land forces; but that medical officers serving in the fleet shall, notwithstanding the relative rank thus conferred upon them, in all such details, and also in all matters relating to the duties of the fleet, and the discipline and interior economy of Your Majesty's ships, be subject as heretofore to the authority of any executive officer of the military branch, while on duty, under the general regulations which may from time to time be prescribed by the Lord High Admiral, or the Commissioners for executing the office of Lord High Admiral, and that medical officers shall share prize money according to the proclamation or proclamations which may be in force for the time being for regulating the distribution of the proceeds of prizes in the Royal Navy.

11. That medical officers shall be entitled to the same allowances on account of wounds and injuries received in action as combatant officers holding the same relative ranks.

12. That the families of medical officers shall in like manner be entitled to the same allowances as granted to the families of combatant officers holding the same relative ranks.

13. That medical officers shall be held entitled to the same honours as other officers of the Royal Navy of equal relative rank.*

14. That a medical officer retiring after a full-pay service of 25 years, may, in cases of distinguished service, receive a step of honorary rank, without increase of half pay.

15. That good service pensions should be awarded to the most meritorious medical officers of the Royal Navy, under such regulations as shall from time to time be determined upon, on the recommendation of the Lord High Admiral, or the Commissioners for executing that office.

16. That four of the most meritorious medical officers of the Royal Navy shall be named honorary physicians and four honorary surgeons to Your Majesty.

We do therefore most humbly submit that Your Majesty will be graciously pleased, by your Order in Council, to grant us the necessary authority for carrying the foregoing regulations into effect; the Lords of Your Majesty's Treasury having signified their concurrence.

Her Majesty having taken the said memorial into consideration, was pleased, by and with the advice of Her Privy Council, to approve of what is therein proposed. And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

(signed) *Wm. L. Bathurst.*

* This clause does not extend to the compliments to be paid by garrison or regimental guards, as laid down at pages 29 and 30 of Your Majesty's Regulations for the Army, nor to corresponding honours paid on board Your Majesty's ships.

(Circular No. 370.)

Admiralty, 30 May 1859.

MEDICAL OFFICERS, ROYAL NAVY.—PAY, HALF PAY, RANK, &c.

HER Majesty having been pleased, by Her Order in Council of the 13th instant, to establish the following regulations with regard to the pay, half pay, rank, &c., of the medical officers of the Royal Navy, my Lords hereby make known the same for the information of all whom it may concern.

1. There shall in future be four grades of medical officers, viz.:

- (1). Inspector general of hospitals and fleets.
- (2). Deputy inspector general of hospitals and fleets.
- (3). Surgeon, who, after 20 years' service on full pay, ten of which in the rank of surgeon shall be styled staff surgeon.
- (4). Assistant surgeon.

2. No candidate shall be admitted to the examination for a commission in the medical department of the Royal Navy who does not possess such a diploma as would qualify a civilian to practise medicine and surgery; and no such candidate shall receive a commission as assistant surgeon until he shall have satisfactorily passed an examination in naval surgery and hygiene before a board of examiners appointed by the Lords Commissioners of the Admiralty.

3. No assistant surgeon shall be eligible for promotion to the rank of surgeon until he shall have passed such examination as the Lords Commissioners of the Admiralty may require; and shall have served on full pay, with the commission of assistant surgeon, for five years, of which two at least shall have been passed on board one or more of Her Majesty's sea-going ships.

4. No surgeon shall be eligible for promotion to the rank of deputy inspector general of hospitals and fleets, until he shall have served 10 years in the Royal Navy, on full pay, of which three at least must have been passed in one of Her Majesty's ships, on some one or more foreign stations, with the rank of surgeon.

5. No deputy inspector general of hospitals and fleets shall be eligible for promotion to the rank of inspector general until he shall have served five years at home, or three years abroad, in the rank of deputy inspector general.

In cases of emergency, however, or when the desire of Her Majesty's service may render such alteration desirable, it will be competent for the Lords Commissioners of the Admiralty, to shorten the several periods of service above mentioned, in such manner as they shall deem fit and expedient.

6. The rates of full pay for the medical officers of the Royal Navy will in future be in accordance with the following schedule:—

RANK.	After 30 Years' Service on Full Pay.	After 25 Years' Service on Full Pay.	After 20 Years' Service on Full Pay.	After 15 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 5 Years' Service on Full Pay.	Under 5 Years' Service on Full Pay.
Inspector General of Hospitals and Fleets.	£. s. d. 2 5 -	£. s. d. 2 5 -	£. s. d. 2 10 -	£. s. d. 1 10 -	£. s. d. 1 5 -	£. s. d. 1 5 -	£. s. d. 1 5 -
Deputy Inspector General of Hospitals and Fleets.	1 14 -	1 10 -	1 8 - ^a	—	—	—	—
Staff Surgeon	—	1 5 -	1 2 -	—	—	—	—
Surgeon	—	—	—	18 -	15 - ^a	—	—
Assistant Surgeon.	—	—	—	—	13 -	11 6 -	10 -

* Or on promotion, should these periods of service not have been already completed.

7. Every medical officer on the Active List, now on half pay, and those who may be placed on half pay, subsequently to the 13th instant, will be allowed the half pay to which

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his period of service on full pay shall entitle him, according to the following schedule :

RANK.	After 30 Years' Service on Full Pay.	After 25 Years' Service on Full Pay.	After 20 Years' Service on Full Pay.	After 15 Years' Service on Full Pay.	After 10 Years' Service on Full Pay.	After 5 Years' Service on Full Pay.	Under 5 years' Service on Full Pay.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Inspector General of Hospitals and Fleets.	1 17 6	1 13 6	1 10 -*	—	—	—	—
Deputy Inspector General of Hospitals and Fleets.	1 5 6	1 2 6	1 1 -*	—	—	—	—
Staff Surgeon	-	0 18 6	- 16 6	—	—	—	—
Surgeon	-	-	-	- 13 6	- 11 -*	—	—
Assistant Surgeon.	-	-	-	-	- 10 -	0 8 -	0 6 -

* Or on promotion, should these periods of service not have been already completed.

8. With a view to maintain the efficiency of the service, all medical officers, with the ranks of staff surgeon, surgeon, and assistant surgeon, will be placed on the Retired List when they shall have attained the age of 60 years. Deputy inspectors general will be placed on such retired list when they shall have attained the age of 65 years; and inspectors general when they shall have attained the age of 70 years. Officers thus superannuated will receive the rates of half pay mentioned in the preceding schedule.

9. The relative ranks of the medical officers of the Royal navy will be as follows.

An assistant surgeon will rank as a lieutenant in the army, according to the date of his commission; and after six years' service on full pay, as a captain in the army, according to the date of the completion of such service.

A surgeon will rank as major in the army, according to the date of his commission; and a staff surgeon as lieutenant colonel, but junior of that rank.

A deputy inspector general of hospitals and fleets will rank as lieutenant colonel, according to the date of his commission; and after five years' service on full pay as deputy inspector general will rank as colonel, according to the date of completion of such service.

An inspector general of hospitals and fleets will rank as brigadier general, according to the date of his commission, and after three years' service on full pay as inspector general will rank as major general, according to the date of completion of such service.

Provided always, that no medical officer, while borne on the books of one of Her Majesty's ships, or employed in establishments on shore, shall be deemed superior in rank to the officer appointed to command such ship or establishment; but such commanding officer shall, under all circumstances, be held to be superior in rank and precedence to every officer under his command.

10. When medical officers of the navy may be employed on shore, on joint service with Her Majesty's land forces, such relative rank will carry with it all precedence and advantages attaching to the rank with which it corresponds, and shall regulate the choice of quarters, rates of lodging money, servants, forage, fuel, and light, or allowances in their stead; but medical officers serving in the fleet, notwithstanding the relative rank thus conferred upon them will, in all such details, and also in all matters relating to the duties of the fleet and to the discipline and interior economy of Her Majesty's ships, be subject, has heretofore, to the authority of any executive officer of the military branch, while on duty, under the general regulations which may from time to time be prescribed by the Lords Commissioners of the Admiralty.

11. Medical officers will share prize money according to the proclamation or proclamations which may be in force at the time being, for regulating the distribution of the proceeds of prizes in the Royal navy.

12. Medical officers will be entitled to the same allowances on account of wounds and injuries received in action as combatant officers holding the same relative ranks.

13. The families of medical officers will in like manner be entitled to the same allowances as granted to the families of combatant officers holding the same relative ranks.

14. Medical officers will be held entitled to the same honours as other officers of the Royal navy of equal relative rank.*

* This clause does not extend to the compliments to be paid by garrisons or regimental guards, as laid down in pages 29 and 30 of Her Majesty's Regulations for the Army, nor corresponding honours paid on board Her Majesty's ships.

15. A medical officer retiring, after a full pay service of 25 years, may, in cases of distinguished service, receive a step of honorary rank, but without increase of half-pay.

16. Good service pensions will be awarded to the most meritorious medical officers of the Royal navy, under such regulations as shall from time to time be determined upon.

17. Four of the most meritorious medical officers of the Royal navy will be named "honorary physicians," and four "honorary surgeons," to Her Majesty.

By command of their Lordships,
H. Corry.

To all commanders in chief, flag officers, captains, commanders, and commanding officers of Her Majesty's ships and vessels.

Appendix, No. 18.

(Circular No. 472.)

Admiralty, 7 May 1861.

RELATIVE RANK OF OFFICERS OF THE NAVY AND ARMY.

HER Majesty has been graciously pleased to direct, by Her Order in Council, dated 16th April 1861, that the relative rank of officers of the navy and army shall, in future, be as follows:—

MILITARY BRANCH.	To Rank with—	
1. Admiral of the fleet	-	Field marshal
2. Admiral	-	General
3. Vice admiral	-	Lieutenant general
4. Rear admiral	-	Major general
5. Captain of the fleet	-	Brigadier general
6. Commodore, 1st and 2nd class.	-	Ditto
7. Captain, of three years	-	Colonel
8. Captain, under three years.	-	Lieutenant colonel
9. Commander	-	Lieutenant colonel, but junior of that rank.
10. Master of the fleet	-	Ditto.
11. Lieutenant, above eight years' standing.	-	Major, but junior of that rank.
12. Master, above eight years' standing.	-	Ditto.
13. Lieutenant, under eight years' standing.	-	Captain
14. Master, under eight years' standing.	-	Ditto
15. Sub-lieutenant*	-	Lieutenant
16. Second master	-	Ditto
17. Midshipman	-	Ensign
18. Master's assistant, above 17 years of age and two years at sea.	-	Ditto

According to date of commission.

According to date of commission, or order.

CIVIL BRANCH.

To Rank with—

1. Inspector general of hospitals and fleets, after three years' service on full pay as such.	Major general, according to the date of the completion of the said three years' service.
2. Ditto, under three years' service on full pay as such.	Brigadier general, according to date of commission.
3. Secretary to admiral of the fleet.	Colonel, according to date of commission.
4. Paymaster in chief	Ditto.
5. Deputy inspector general of hospitals and fleets, after five years' service on full pay as such.	Colonel, according to the date of the completion of the said five years' service.
6. Inspector of machinery afloat, after eight years' service on full pay as such.	Ditto.
7. Secretary to a commander in chief.	Lieutenant colonel, according to time served as secretary to a commander in chief.
8. Deputy inspector general of hospitals and fleets, under five years' service on full pay as such.	Lieutenant colonel, according to date of commission.

9. Inspector

* The title of sub-lieutenant is substituted for that of mate.

CIVIL BRANCH.	To rank with—
9. Inspector of machinery afloat, under eight years' service on full-pay as such.	Lieutenant colonel, according to date of commission.
10. Staff surgeon - - -	Lieutenant colonel, but junior of that rank.
11. Paymaster of and above 15 years' seniority.	- Ditto.
12. Chief engineer, ditto, ditto.	- Ditto.
13. Secretary to a junior flag officer, commodore of the 1st class, or captain of the fleet.	Major, according to date of commission.
14. Surgeons - - -	- Ditto.
15. Surgeons, promoted on and after the 28th March 1861.	Major, but junior of that rank.
16. Paymaster of eight years' and under 15 years' seniority.	- Ditto.
17. Chief engineer, ditto, ditto.	- Ditto.
18. Secretary to a commodore, 2nd class.	Captain, according to date of commission.
19. Paymaster under eight years' seniority.	- Ditto.

CIVIL BRANCH.	To Rank with—
20. Chief engineer, under eight years' seniority.	Captain, according to date of commission.
21. Naval instructor - -	- Ditto.
22. Assistant surgeon, after six years' service on full pay as such.	Captain, according to the date of the completion of the said six years' service.
23. Assistant surgeon, under six years' service on full pay as such.	Lieutenant, according to date of commission.
24. Assistant paymaster - -	- Ditto.
25. Engineer.* - - -	- Ditto.
26. Assistant engineer* -	Ensign, according to seniority in their ranks.
27. Clerk - - - -	- Ditto.

By command of their Lordships,

C. Paget.

To all commanders in chief, captains, commanders, and commanding officers of Her Majesty's ships and vessels.

* The title of engineer is substituted for that of assistant engineer, 1st class; assistant engineer, 1st class, for that of assistant engineer, 2nd class; and assistant engineer, 2nd class, for that of assistant engineer, 3rd class.

Appendix, No. 19.

(Circular No. 55.—C.)

Admiralty, 3 August 1863.

(Rank of Officers of the Navy and of the Navy and Army.)

(Substituted for cancelled Circular No. 49).

HER Majesty has been graciously pleased to direct, by Her Order in Council, dated the 11th of June 1863, that officers of the navy shall take relative rank and precedence according to the annexed Table, No. 1, and with officers of the army according to Table No. 2; and that such Tables be substituted for those laid down in Articles 2 and 3, Section 1, Chapter 4, and Article 1, Chapter 5, of the Queen's Regulations. Officers belonging to the military branch of the Royal navy are to command in the order in which they stand in the said Table No. 1, with the exception specified in the following paragraph :—

Masters are to rank with lieutenants according to the dates of their respective commissions, lieutenants taking precedence when the commissions are dated the same day. Staff captains and staff commanders notwithstanding the new rank conferred upon them, and masters, are, in all matters of command, and in all details relating to the duties of the fleet and to the discipline and interior economy of Her Majesty's ships to be held subject to the authority of lieutenants, of whatsoever seniority they may be.

By command of their Lordships,

C. Paget.

To all commanders in chief, captains, commanders, and commanding officers of Her Majesty's ships and vessels.

TABLE I.

With reference to page 27 of the Queen's Regulations, the Officers of the Military Branch will rank as follows :—

1. Flag officers.	10. Second masters.	14. Midshipmen.
2. Commodores.	11. Gunners, 1st Class.	15. Masters' assistants, above 17 years of age, and with two years' service at sea in the Royal Navy or merchants' service.
3. Captains.	2nd "	16. Naval cadets.
4. Staff captains (late masters of the fleet).	3rd "	17. Masters' assistants, under 17 years of age and two years at sea.
5. Commanders.	12. Boatswains, 1st Class.	
6. Staff commanders (late masters of 15 years' seniority).	2nd "	
7. Lieutenants.	3rd "	
8. Masters.	13. Carpenters, 1st Class.	
9. Sub-lieutenants.	2nd "	
	3rd "	

CIVIL BRANCH.

Denomination of Civil Officer.	To rank with
1. Chaplain.	
2. Inspector general of hospitals and fleets	After three years' service on full pay as such.
3. Ditto - - ditto - - -	Under three years' ditto, ditto
4. Secretary to admiral of the fleet - - -	- - - -
5. Paymaster in chief - - - -	- - - -
6. Deputy inspector general of hospitals and fleets.	After five years' service on full pay as such.
7. Inspector of machinery afloat - -	After eight years' service on full pay as such.
	Rear admiral, according to the date of the completion of the service stated.
	Commodore of the 1st and 2nd class, according to date of commission.
	Captain over three years, according to date of commission or appointment.
	Ditto - - - ditto - - - ditto.
	Captain over three years. In these cases the captain to reckon his seniority from the date of completing three years in that rank; and the deputy inspector general of hospitals and the inspector of machinery from the date of completing five and eight years' service in their respective ranks.

Appendix.

TABLE I.—continued.

Denomination of Civil Officer.		To rank with
8. Secretary to a Commander in Chief	After 5 years' service as such.	Captain, under 3 years.
9. Deputy Inspector General of Hospitals and Fleets.	Under 5 years' service on full pay as such.	Ditto - ditto.
10. Inspector of Machinery Afloat	Under 8 years' service on full pay as such.	Ditto - ditto.
11. Secretary to a Commander in Chief	Under 5 years' service as such.	Commander, according to completion of service.
12. Staff Surgeon	- - - - -	Commander, but junior of that rank.
13. Paymaster	Of and above 15 years' seniority.	Ditto - ditto - ditto.
14. Chief Engineer	Ditto - ditto - - - -	Ditto - ditto - ditto.
15. Secretary to a Junior Flag Officer, Commodore of the 1st Class, or Captain of the Fleet.	- - - - -	Lieutenant above 8 years' seniority, according to date of Commission. In these cases the Lieutenant, Paymaster, and Chief Engineer are to reckon their seniority from the date of completing 8 years' service in their respective ranks.
16. Surgeon	- - - - -	
17. Paymaster	Of 8 years and under 15 years' seniority.	
18. Chief Engineer	Ditto - ditto - - - -	Lieutenant under 8 years' seniority, according to date of Commission.
19. Secretary to Commodore of the 2nd Class.	- - - - -	
20. Paymaster	Under 8 years' seniority	
21. Chief Engineer	Ditto - ditto - - - -	Sub lieutenant, according to date of Commission or order.
22. Naval Instructor	- - - - -	
23. Assistant Surgeon	After 6 years' service on full pay as such.	
24. Assistant Surgeon	Under 6 years ditto - - -	Midshipman, according to date of first Order.
25. Assistant Paymaster	- - - - -	
26. Engineer	- - - - -	
27. Assistant Engineer	- - - - -	Naval Cadet, according to date of first Order.
28. Clerk	- - - - -	
29. Assistant Clerk	- - - - -	

TABLE II.

With reference to page 48 of the Queen's Regulations, the relative rank of the Officers of the Navy and Army is to be as follows:—

1. Admirals of the Fleet.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	Field Marshals - - -	} According to date of Commission.
2. Admirals -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	Generals - - -	
3. Vice Admirals.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	Lieutenant Generals	
4. Rear Admirals.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	Major Generals	} According to date of Commission.
5.	- - - - -	Inspectors General of Hospitals and Fleets, after 3 years' service on full pay as such.	- - - - -	- - - - -	- - - - -	Major Generals, according to the date of the completion of the service stated.	
6. Captains of the Fleet.	- - - - -	Do. under 3 years' do.	- - - - -	- - - - -	- - - - -	Brigadier Generals	
7. Commodores, 1st and 2nd class.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	Ditto - ditto -	} According to date of Commission.
8. Captains, over 3 years.	- - - - -	- - - - -	Secretaries to Admirals of the Fleet.	Paymasters in Chief.	- - - - -	Colonels - - -	
9.	- - - - -	Deputy Inspectors General of Hospitals and Fleets, after 5 years service on full pay as such.	- - - - -	- - - - -	Inspectors of Machinery Afloat, after 8 years' service on full pay as such.	Colonels, according to the date of the completion of the service stated.	
10. Captains, under 3 years.	Staff Captains (late Masters of the Fleet).	Do., under 5 years' do.	Secretaries to Commanders in Chief, of 5 years' service as such.	- - - - -	Do., under 8 years' do.	Lieutenant Colonels, according to date of Commission.	} According to date of Commission or Order.
11. Commanders	Staff Commanders (late Masters of 15 years' seniority).	Staff Surgeons - - -	Do. under 5 years' do.	Paymasters, of 15 years' seniority.	Chief Engineers, of 15 years' seniority.	Lieutenant Colonels, but junior of that rank.	
12. Lieutenants, of 8 years' standing.	Masters, of 8 years' standing.	Surgeons - - -	Secretaries to Junior Flag Officers.	Do. of 8 years' do.	Do. of 8 years' do.	Majors - - -	
13. Do., under 8 years' do.	Do. under 8 years' do.	- - - - -	Secretaries to Commodores, 2nd Cl. Naval Instructors.	Do., under 8 years' do.	Do., under 8 years' do.	Captains - - -	} According to date of the completion of the service stated.
14.	- - - - -	Assistant Surgeons, after 6 years' service on full pay as such.	- - - - -	- - - - -	- - - - -	Captains according to the date of the completion of the service stated.	
15. Sub-Lieutenants.	Second Masters	Do., under 6 years' do.	- - - - -	Assistant Paymasters.	Engineers -	Lieutenants, according to date of Commission or Order.	
16. Midshipmen	Masters' Assistants, above 17 years of age, and 2 years' service at sea in Navy or Merchant Service.	- - - - -	- - - - -	Clerks - - -	Assistant Engineers.	Ensigns, according to seniority in their ranks.	

Appendix, No. 20.

Department of the Medical Director General
of the Navy,
Admiralty, 9 August 1865.

IN compliance with their Lordships' directions, I beg to submit the following observations on the several paragraphs contained in the letter addressed by the Royal College of Physicians to his Grace the Duke of Somerset.

Paragraph 1.—I believe the College is correct in stating that a feeling of discontent prevails amongst the medical officers of the navy.

Paragraph 2.—The College is correct in stating that medical professors and lecturers, both in London and the provinces, have advised their pupils not to enter the navy; but this, I feel assured, does not arise from any bad feeling to the naval service, but from an earnest desire to uphold the interest of their own profession.

Paragraph 3.—The College naturally expresses a deep interest in the medical profession, and is solicitous that the seamen of the navy should not suffer from any want of skill on the part of the medical officers. The College is, perhaps, not aware that no gentleman is now admitted into the service whose name does not appear on the Medical Register.

Paragraphs 5, 6, and 7.—With reference to the Army Medical Warrant of 1858, a similar warrant was issued for the navy in 1859, granting to naval medical officers the same privileges, pay, and rank as had been given to their brethren in the army.

Paragraph 8.—It would thus appear that the medical services of the army and navy are assimilated as closely as their natures will permit, with the following exceptions:—

In the naval service medical officers do not share prize money according to their rank, as in the army.

No medical officer in the navy under the rank of deputy inspector general is eligible to be promoted to the Order of the Bath, while surgeons and staff surgeons in the army are entitled to receive the order.

In the navy the staff surgeons complain that they are not placed on a separate list, as in the army.

Surgeons in the army, after 20 years' service in any rank, are styled surgeons-major; in the navy, surgeons after 20 years' service on full pay, *ten of which*, however, must be in the rank of surgeons, are styled staff surgeons.

(signed) A. Bryson,
The Secretary of the Admiralty. Director General.

Appendix, No. 21.

Department of the Medical Director General
of the Navy,
Admiralty, 9 August 1865.

IN connection with the difficulty of obtaining a better class of medical officers for the navy, I beg to submit for their Lordships' consideration the following alterations in regard to pay and retirement:—

1st. The pay of all grades of medical officers to be increased; or, if this be considered inexpedient—

2nd. That the periods of voluntary retirement should be abridged as under, viz.,—

3rd. Surgeons who have served 18 years in sea-going ships to be allowed to retire on the half pay of staff surgeons, and staff surgeons who have served in sea-going ships for 21 years to be allowed to retire on the present half-pay of deputy inspectors general.

4th. That in future, surgeons and staff-surgeons should be placed on the retired list at the age of 55, and inspectors and deputy inspectors general when they reach 65 years of age, but this regulation to apply only to inspectors promoted after the present date.

5th. That medical officers should share prize money according to their rank, and should have the same extra pay or allowances in all cases as executive officers of the same rank.

6th. That they should be entitled to honorary distinctions according to their rank.

(signed) A. Bryson,
The Secretary of the Admiralty. Director General.

Appendix, No. 22.

Department of the Medical Director
General of the Navy,
Admiralty, W.C., 12 October 1865.

IN compliance with their Lordships' Memo. of the 23rd September last, W., I have communicated with the

Director General of the Army Medical Department relative to the position as to pay and rank of the medical officers of the army and navy, and now beg to submit the result of our inquiry.

Having compared the scales of pay, and the regulations with reference to rank in the two services, as laid down in the last Army and Navy Warrants, dated 1st October 1858 and 30th May 1859 respectively, we found that they are the same in both services; the rank of staff-surgeon in the navy being considered equal to the rank of surgeon-major in the army.

The army surgeon, however, after 20 years' service in any rank, becomes surgeon-major, with an increase of pay; but a naval surgeon requires to serve 10 years in that rank before he can be promoted to the rank of staff-surgeon; hence it follows, that if not promoted until after serving 11 or 12 years as an assistant surgeon, he could not attain the rank of staff surgeon, with increase of pay, until he completed 21 or 22 years' service.

In the army there are certain allowances to which medical officers are entitled, namely, allowances while serving on certain foreign stations; and allowances for servants, horses, &c.; but as these can hardly be regarded as pay, we did not consider it necessary to take them into consideration when comparing the relative position as to pay and rank in the two services.

(signed) A. Bryson,
The Secretary of the Admiralty. Director General.

Appendix, No. 23.

REPLIES of the MEDICAL DIRECTOR GENERAL of the Army to Questions of the Chairman of the Committee.

Question. 1. As medical director general of the army, will you inform the Committee whether you obtain sufficient number of candidates for the medical service of the army?

Answer. 1. Yes; but in July 1863 it was required by the Indian Government that the Indian assistant surgeons attached to the European artillery and new line regiments lately transferred from the Indian to the British establishments should be withdrawn, and their places supplied by assistant surgeons of Her Majesty's army. This for the time caused considerable embarrassment, as a sufficient number of assistant surgeons could not be obtained to meet it at the examinations for the two following sessions of the army medical school, and it became necessary in the meantime to employ 24 acting assistant surgeons.

Q. 2. Have you received more applications for admission than you required?

A. 2. Yes, except in the instance mentioned in preceding reply. A large number of applicants who apply for schedules do not attend the examination, and many who do attend are not found to be qualified by the examiners at the London competitive examination.

Q. 3. Have the gentlemen who have been received been found qualified for the service?

A. 3. Yes, with the exception of two who were dismissed for misconduct, and a third, who was unfavourably reported on, partly for professional and partly for personal reasons. He was, however, gazetted to the staff for service on the West Coast of Africa. It has not been found necessary to remove any of those gentlemen from the service, after receiving commissions, for want of professional capacity.

Q. 4. If you experience no difficulty in obtaining qualified candidates for the army medical service do you consider it necessary to increase the pay of medical officers?

A. 4. Altho' I have hitherto obtained the number necessary for the ordinary requirements of the British troops, I am of opinion that the interests of the service require that gentlemen able to pass a considerably higher examination than the majority of those who have been obtained, and therefore better medical men, should be induced to enter the army by the prospect of obtaining an adequate increase of pay as they advance in the service, and the evidence of the eminent civil medical gentlemen who have favoured the Committee with information clearly shows that such young men will not take service in the army unless the pay of all the grades above assistant surgeons is considerably increased.

J. B. Gibson
Director General.

Appendix.

Appendix, No. 24.

RETURN of the NUMBER of CANDIDATES for ARMY MEDICAL SERVICE examined, and of those rejected, since the 1st January 1856, specifying the number who passed in each class of merit:—

Date of Examination.	Passed.	Rejected.	Remarks.
1856. No competitive examination.	—	—	—
1857. 11 February -	15	7	Not classified.
19 May -	16	—	
27 July -	12	1	
11 August -	3	—	
8 September -	23	4	
22 " -	8	1	
28 " -	4	—	
12 October -	10	—	
3 November -	15	1	
1 December -	10	6	
1858. 12 January -	19	7	
2 March -	19	3	
13 April -	17	2	
29 " -	8	—	
18 May -	8	1	
15 June -	11	2	
27 July -	16	11	
24 August -	8	1	
13 September -	15	2	
7 October -	9	4	
26 " -	6	2	
9 November -	8	—	
23 " -	9	1	
7 December -	10	—	
1859. 4 January -	16	3	
25 " -	7	3	
22 February -	12	—	
11 April -	23	4	
6 June -	14	—	
3 October -	15	—	
1860. 9 January -	1st class 3 2nd " 18 3rd " 6	27	
August -	1st class 3 2nd " 23 3rd " 3	29	
1861. February -	1st class 0 2nd " 14 3rd " 6	20	
1862. March -	1st class 0 2nd " 8 3rd " 11	19	
August -	1st class 0 2nd " 9 3rd " 19	28	
1863. February -	1st class 0 2nd " 6 3rd " 9	15	
August -	1st class 0 2nd " 10 3rd " 23	33	
1864. February -	1st class 0 2nd " 12 3rd " 25	37	
March -	1st class 0 2nd " 0 3rd " 6	6	
August -	1st class 0 2nd " 29 3rd " 48	77	
1865. February -	1st class 0 2nd " 15 3rd " 24	39	
August -	17	14	
TOTAL -	713	209	

* Nineteen of these were qualified, but there were no vacancies for them.

(signed) J. B. Gibson,
Director General.

Appendix, No. 25.

A STATEMENT of the NUMBER of CANDIDATES presenting themselves for the MEDICAL SERVICE of the ROYAL NAVY between 1st January 1856 and the present Time, with a TABLE showing the result of their Examinations.

FROM the 1st January 1856 to the present date, 569 candidates have presented themselves for admission in the medical service of the Royal Navy, and having been admitted to examination, 389 were found to be qualified; of these, 186 passed a good examination, 66 passed a moderately good examination, and 137 passed an indifferent examination; 167 were rejected on account of defective professional knowledge, and 13 were found to be physically unfit for the service.

The following Table shows the numbers presenting themselves in each year, and the character and results of the examinations:—

Years.	Number of those found qualified having passed.			Number Rejected.		TOTAL.
	Good Examinations.	Moderately good Examinations.	An Indifferent Examination.	Having passed a very bad Examination.	Being physically unfit.	
1856	27	10	29	6	—	72
1857	19	4	16	9	—	48
1858	13	4	12	7	1	37
1859	28	8	16	22	2	76
1860	25	10	16	16	2	69
1861	25	11	16	29	3	84
1862	19	4	5	25	1	54
1863	16	11	8	25	3	63
1864	10	3	14	21	1	49
1865	4	1	5	7	—	17
TOTAL -	186	66	137	167	13	569

(signed) A. Bryson,
Director General.

Appendix, No. 26.

A RETURN showing the NUMBER of SURGICAL DIPLOMAS granted by the ROYAL COLLEGES of SURGEONS, LONDON, EDINBURGH, and DUBLIN for each Year, from 1845, to 1864, both inclusive:—

Year.	Diplomas granted at London.	Diplomas granted at Edinburgh.	Diplomas granted at Dublin.	TOTAL Diplomas granted.
1845	348	101	354*	803
1846	389	90	40	519
1847	355	76	38	469
1848	341	62	56	459
1849	404	86	45	535
1850	370	91	45	506
1851	404	88	45	537
1852	475	75	44	594
1853	426	110	56	492
1854	498	115	75	588
1855	549	144	89	782
1856	463	114	66	643
1857	517	139	74	710
1858	675	154	81	910
1859	583	102	78	763
1860	462	87	67	616
1861	493	94	70	657
1862	415	123	110	648
1863	457	123	113	693
1864	402	147	131	680

* A supplemental Charter was granted to the College in 1844.

PAY, ALLOWANCES, and RETIRED PAY of MEDICAL OFFICERS.

RANKS.	Pay.		Servant's Allowance.	Forage.		Lodging.		TOTAL.	Retired Pay.	
	Per Diem.	Per Annum.		Per Diem.	Per Annum.	Per Diem.	Per Annum.			
STAFF:	£. s. d.	£. s. d.	£. s. d.	s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Inspector General	-	-	-	-	-	-	-	-	1 17 6	684 7 6
	2 5 -	821 5 -	18 5 -	7 -	127 15 -	200 -	1,167 5 -	1 13 6	611 7 6	611 7 6
	2 5 -	821 5 -	18 5 -	7 -	127 15 -	150 -	1,117 5 -	1 13 6	611 7 6	611 7 6
	2 -	730 -	18 5 -	7 -	127 15 -	150 -	1,093 -	1 10 -	547 10 -	547 10 -
Deputy Inspector General	1 14 -	620 10 -	18 5 -	7 -	127 15 -	100 -	866 10 -	1 5 6	465 7 6	465 7 6
	1 14 -	630 10 -	18 5 -	4 8	85 3 4	4 6	806 - 10	1 5 6	465 7 6	465 7 6
	1 10 -	547 10 -	18 5 -	4 8	85 3 4	100 -	750 18 4	1 2 6	410 12 6	410 12 6
	1 10 -	547 10 -	18 5 -	4 8	85 3 4	4 6	733 - 10	1 2 6	410 12 6	410 12 6
	1 8 -	511 -	18 5 -	4 8	85 3 4	4 6	696 10 10	1 1 -	383 5 -	383 5 -
	1 5 -	450 5 -	18 5 -	2 4	42 11 8	4 6	599 4 2	18 6	337 12 6	337 12 6
	1 2 -	401 10 -	18 5 -	2 4	42 11 8	4 6	544 9 2	16 6	301 2 6	301 2 6
	- 18 -	328 10 -	18 5 -	2 4	42 11 8	4 6	471 9 2	13 6	246 7 6	246 7 6
	- 15 -	273 15 -	18 5 -	2 4	42 11 8	4 6	416 14 2	11 -	200 15 -	200 15 -
	- 13 -	237 5 -	18 5 -	-	-	3 -	310 5 -	10 -	182 10 -	182 10 -
	- 11 6 -	209 17 6	18 5 -	-	-	3 -	282 17 6	8 -	146 -	146 -
	- 11 6 -	209 17 6	18 5 -	-	-	2 3	269 3 9	8 -	146 -	146 -
	- 10 -	182 10 -	18 5 -	-	-	-	241 6 3	6 -	109 10 -	109 10 -
REGIMENTAL:										
Surgeon Major	1 5 -	456 5 -	18 5 -	2 4	42 11 8	3 -	54 15 -	18 6	337 12 6	337 12 6
	1 2 -	401 10 -	18 5 -	2 4	42 11 8	3 -	54 15 -	16 6	301 2 6	301 2 6
	- 18 -	328 10 -	18 5 -	2 4	42 11 8	3 -	444 1 8	13 6	246 7 6	246 7 6
	- 15 -	273 15 -	18 5 -	2 4	42 11 8	3 -	389 6 8	11 -	200 15 -	200 15 -
	- 13 -	237 5 -	18 5 -	-	-	2 3	296 11 3	10 -	182 10 -	182 10 -
	- 11 6 -	209 17 6	18 5 -	-	-	2 3	269 3 9	8 -	146 -	146 -
	- 11 6 -	209 17 6	18 5 -	-	-	2 -	264 12 6	8 -	146 -	146 -
	- 10 -	182 10 -	18 5 -	-	-	2 -	237 5 -	6 -	109 10 -	109 10 -

* This allowance is only granted when a soldier servant is not employed, which is rarely the case.

Appendix.

Appendix, No. 28.

PAY, ALLOWANCES, &c., OF MEDICAL OFFICERS ABROAD.

Inspector General of Hospitals.

Pay.	Allowances.
After 20 years' service on full pay or on promotion	£ s. d. 2 - - a day. Provisions. Fuel and light. Quarters. Personal servant. Forage for 3 horses. Rations for 2 grooms.
After 25 years' service on full pay -	2 5 - " "

Deputy Inspector General of Hospitals.

After 20 years' service on full pay or on promotion	1 8 - a day. Provisions. Fuel and light. Quarters. Personal servant. Forage for 2 horses. Rations for 1 groom.
After 25 years' service on full pay -	1 10 - " "
After 30 ditto -	1 14 - " "

Surgeon Major.

After 20 years' service on full pay or on promotion	1 2 - a day. Provisions. Fuel and light. Quarters. Personal servant. Forage for 1 horse. Rations for 1 groom.
After 25 years' service on full pay -	1 5 - " "

Surgeon.

After 10 years' service on full pay or on promotion	- 15 - a day. Provisions. Fuel and light. Quarters. Personal servant. Forage for 1 horse. Rations for 1 groom.
After 15 years' service on full pay -	- 18 - " "

Assistant Surgeon.

On appointment -	- 10 - a day. Provisions. Fuel and light. Quarters. Personal servant. Forage for 1 horse. Rations for 1 groom if he is required to be mounted.
After 5 years' service on full pay -	- 11 6 " "
After 10 years' service on full pay -	- 13 - " "

1s. 6d. a day is given in lieu of a personal servant, excepting on the West African station, where the allowance is 1s. a day.

The other allowances are granted in kind, or a commuted allowance is fixed when it is not practicable to make the issue in kind.

In addition to the allowance specified, the senior medical officer serving in a colony with 1,500 men receives an allowance of 5s. a day.

Provisions are only allowed to medical officers on foreign stations.

Appendix, No. 29.

RETURN OF FIELD ALLOWANCES applicable to Home, Colonial, or Foreign Service.

RANK.	Ordinary (under Canvas in the United Kingdom or in the Colonies).		Extraordinary (in the Field in time of War, or Insurrection, actual or apprehended).		Remarks.
	Staff.	Regimental.	Staff.	Regimental.	
	Per Diem.	Per Diem.	Per Diem.	Per Diem.	
Inspector General of Hospitals - (As Brigadier General.)	s. d. 9 -	s. d. - -	£ s. d. - 15 -	s. d. - -	
Inspector General of Hospitals, if in the field, or after three years' service on F. P. (As Major General.)	12 -	- -	1 - -	- -	
Deputy Inspector General of Hospitals. (As Lieut. Colonel.)	4 6	- -	7 6	- -	
Deputy Inspector General of Hospitals, after five years' service on full pay. (As Colonel.)	6 -	- -	10 -	- -	
Surgeon Major - (As Lieut. Colonel.)	4 6	2 6	7 6	4 6	
Surgeon - (As Major.)	3 -	2 6	5 -	4 6	
Assistant Surgeon - (As Lieutenant.)	1 6	1 -	2 6	2 -	
Assistant Surgeon, after six years' service on full pay. (As Captain.)	2 -	1 6	3 6	2 6	

Appendix, No. 30.

SCHEDULE OF ISLAND ALLOWANCES, allowed to the MEDICAL OFFICERS doing Duty in CEYLON.

APPOINTMENT.	Military Rank.	Rate per Mensem.
		£. s. d.
Deputy Inspector General of Hospitals, after five years' service (with the addition of half such allowance if at the head of Department).	Colonel - -	45 - -
Deputy Inspector General of Hospitals, under five years.	Lieut. Colonel -	40 - -
Surgeon - - - -	Major - -	30 - -
Assistant Surgeon - - -	Captain - -	12 10 -

N.B.—The same island allowances are allowed medical officers on the Staff as regimental officers of corresponding ranks, with the addition, as above stated, of half such allowance to the officer at the head of the department.

Appendix, No. 31.

RETURN OF SPECIAL ALLOWANCES temporarily granted to Army Medical Officers, in common with other Officers, while serving on Foreign Stations, to cover the unusually High Prices of the Necessaries of Life at such Places. These Allowances are subject to reduction or abolition at any time.

STATION.	Rate.	Remarks.
	s. d.	
Africa, West Coast of, if attached to Regiments and subscribing to mess and band funds.	3 - per diem.	These rates are common to all ranks of officers.
Cape of Good Hope - -	1 6 "	
China - - - -	1 6 "	
Mauritius - - - -	3 - "	
Natal - - - -	3 - "	
New Zealand - - - -	3 - "	
St. Helena - - - -	3 - "	
Tasmania - - - -	3 - "	

SPECIAL ALLOWANCES paid from COLONIAL FUNDS in VICTORIA and NEW SOUTH WALES.

RANK.	Victoria.		New South Wales.	
	Staff.	Regimental.	Staff.	Regimental.
	£.	£.	Per Diem.	Per Diem.
Surgeon Major	180 p. ann.	150 p. ann.	- -	4s. 2 3/4d.
Surgeon - -	150 "	90 "	4s. 3/4d.	3s. 4 3/4d.
Assistant Surgeon.	100 "	90 "	3s. 4 3/4d.	3s. - d.
Ditto (after six years' service).	130 "	90 "	4s. 2 3/4d.	3s. 4 3/4d.

Appendix, No. 32.

Appendix.

EXTRACTS FROM DESPATCHES of the SECRETARY of STATE for INDIA to His Excellency the GOVERNOR GENERAL of INDIA in Council, dated India Office, London, 7 November 1864, and 16th May 1864.

"The salaries of the principal administrative and military appointments are fixed at the following consolidated sums:—

	Rs.	Per Mensem.	Whether of the
Inspector General -	2,500		British or Indian medical service.
Deputy Inspector General	1,800		

"The following will be the rate of pay for officers of the several grades in the Medical Department below that of Inspector and Deputy Inspector General, who receive special salaries, whether belonging to the British or local service:—

RANK.	Years' Service.	Relative Rank.	Per Mensem.	
			Half Batta.	Full Batta.
			Rs. a. p.	Rs. a. p.
Surgeon Major -	25	Lieut. Col.	888 12 -	1,093 2 -
Ditto -	20	Ditto	852 3 7	1,056 9 7
Surgeon -	15	Major	677 6 11	825 11 5
Ditto -	10	Ditto	640 14 6	789 3 -
Assistant Surgeon	10	Captain	410 9 5	451 14 5
Ditto -	6	Ditto	392 5 2	433 10 2
Ditto -	5	Lieutenant	304 14 2	335 12 2
Ditto -	under	Ditto	286 10 -	317 8 -

"Surgeons of Her Majesty's service, not being surgeon majors, who may be in medical charge of regiments or brigades at the date of publication of the Order, will not be affected by this rule, but will continue to receive their pay and allowances while attached to such regiments as heretofore.

"Officers of the British Medical Department attached to brigades of horse artillery and regiments of British cavalry will draw, in addition to the rate of pay above laid down, horse allowance at the following rate:—

RANK.	Years' Service.	Relative Rank.	Additional Horse Allowance when attached to a British Cavalry Regiment.
Surgeon Major -	25	Lieut. Colonel	90 rupees per mensem.
Ditto -	20	Ditto	
Surgeon -	15	Major	
Ditto -	10	Ditto	
Assistant Surgeon -	10	Captain	60 rupees per mensem.
Ditto -	6	Ditto	
Ditto -	5	Lieutenant	
Ditto -	under 5	Ditto	

Appendix, No. 33.

PAY, ALLOWANCES, and RETIRED PAY of MEDICAL OFFICERS.

RANKS.	Pay		Servants' Allowance.	Forage.		Lodging.		TOTAL.	Retired Pay.	
	Per Diem.	Per Annum.		Per Diem.	Per Annum.	Per Diem.	Per Annum.		Per Diem.	Per Annum.
	£. s. d.	£. s. d.						£. s. d.	£. s. d.	£. s. d.
Inspector General:										
After 30 years' service on full pay -	2 5 -	821 5 -	-	-	-	-	-	821 5 -	1 17 6	684 7 6
After 25 years' service on full pay -	2 5 -	821 5 -	-	-	-	-	-	821 5 -	1 13 6	611 7 6
After 20 years' service on full pay or on promotion.	2 - -	730 - -	-	-	-	-	-	730 - -	1 10 -	547 10 -
Deputy Inspector General:										
After 30 years' service on full pay -	1 14 -	620 10 -	-	-	-	-	-	620 10 -	1 5 6	465 7 6
After 25 years' service on full pay -	1 10 -	547 10 -	-	-	-	-	-	547 10 -	1 2 6	410 12 6
After 20 years' service on full pay or on promotion.	1 8 -	511 - -	-	-	-	-	-	511 - -	1 1 -	383 5 -
Staff Surgeon:										
After 25 years' service on full pay, including 10 years' service as surgeon.	1 5 -	456 - -	Nil.	Nil.	Nil.	Nil.	Nil.	456 5 -	- 18 6	337 12 6
After 20 years' service on full pay, including 10 years' service as surgeon.	1 2 -	401 10 -	-	-	-	-	-	401 10 -	- 16 6	301 2 6
Surgeon:										
After 15 years' service on full pay -	- 18 -	328 10 -	-	-	-	-	-	328 10 -	- 13 6	246 7 6
After 10 years' service on full pay or on promotion.	- 15 -	273 15 -	-	-	-	-	-	273 15 -	- 11 -	200 15 -
Assistant Surgeon:										
After 10 years' service on full pay -	- 13 -	237 5 -	-	-	-	-	-	237 5 -	- 10 -	182 10 -
After 5 years' service on full pay -	- 11 6	209 17 6	-	-	-	-	-	209 17 6	- 8 -	146 - -
Under 5 years' service on full pay -	- 10 -	182 10 -	-	-	-	-	-	182 10 -	- 6 -	109 10 -

Appendix, No. 34.

RETURN of ALLOWANCES to NAVAL MEDICAL OFFICERS serving in Hospitals Abroad.

"The salaries as well as the rations of the officers of Foreign Hospitals were fixed by Order in Council of 13th April 1808, and the pay of assistant surgeons or Hospital Mates by the Order in Council of 23rd January 1805.

"The rations for medical officers at the commencement of the war in 1793 were established at the allowance of full diet to the patients, and were drawn in kind from the contractors; it was, however, subsequently decided by the Transport Board, whilst the superintendence of the medical service was under that department, that the rations should be allowed in kind only at Gibraltar, and that at the other hospitals a rate equivalent to the value of the full ration or thereabout should be allowed in money as follows," viz.:

PLACE.	Remarks.	PLACE.	Remarks.
	To each per Diem.		To each per Diem.
Malta - - -	3 6	Cape of Good Hope -	3 6
Barbadoes - -	4 6	Madras - - -	5 -
Antigua - - -	4 -		Since added.
Jamaica - - -	4 6	Bermuda - - -	4 6
Halifax - - -	4 6	Hong Kong Hospital Ship - - -	4 -
	Reduced to 2 s. 6 d. a day per A.O., 11 December 1852.		Reduced to 2 s. 6 d. per day per A.O., 11 December 1852.
	Naval Hospitals abolished.		Naval Hospital abolished.
	Reduced to 3 s. 6 d. per day per A.O., 11 December 1852.		Reduced to 3 s. 6 d. per day per A.O., 11 December 1852.
	No hospital establishment.		Remains at 4 s. a day.

Appendix, No. 35.

Admiralty, Somerset House, 30 December 1865.

FULL PAY.

RETURN showing the Rates of Full Pay of MEDICAL OFFICERS in 1805, with the various Additions made up to the present Time, in pursuance of their Lordships' Order, dated 21 December 1865.

Date and Authority.	Description of Pay.	Pay per Diem.	Pay per Annum.	REMARKS.
PHYSICIAN OF THE FLEET:		£. s. d.	£. s. d.	
Order in Council, 23 January 1805.	Above 10 years' service as physician of a fleet or hospital.	2 2 -	766 10 -	Subject to a deduction of 3 d. per £. for widows' pensions and double chest and hospital; viz. 2 s. and 1 s. a month.
Admiralty Order, 29 January 1805.	" 3 Under 3 " " - -	1 11 6 1 1 -	574 17 6 383 5 -	
Admiralty Order, 1 March 1817.	- - - - -	- -	- -	The above abatements to be discontinued.
Order in Council, 10 August 1840, and 25 January 1841.	- - - - -	- -	- -	The rating of Physician of the Fleet discontinued, and Inspector of Hospitals and Fleets established in lieu.
INSPECTOR OF HOSPITALS AND FLEETS:				
Order in Council, 10 August 1840.	Above 10 years' service as such - - Under " " - -	2 2 - 1 11 6	766 10 - 574 17 6	
Admiralty Order, 12 August 1840.				
Order in Council, 28 February 1855.	Above 5 years' service as such - - Under " " - -	2 2 - 1 11 6	766 10 - 574 17 6	
Circular 183.				
INSPECTOR GENERAL OF HOSPITALS AND FLEETS:				
Order in Council, 13 May 1859.	Above 30 years' service on full pay - " 25 " " - - " 20 " " - -	2 5 - 2 5 - 2 - -	821 5 - 821 5 - 730 - -	
Circular 370.	or on promotion, should this period of service not have been completed.			
DEPUTY INSPECTOR OF HOSPITALS AND FLEETS:				
Order in Council, 10 August 1840.	Net pay - - - - -	1 - -	365 - -	With such further allowance, when employed in hospitals on shore, as their Lordships may think proper.
Admiralty Order, 12 August 1840.				
DEPUTY INSPECTOR GENERAL OF HOSPITALS AND FLEETS:				
Order in Council, 13 May 1859.	Above 30 years' service on full pay - " 25 " " - - " 20 " " - or	1 14 - 1 10 - 1 8 -	620 10 - 547 10 - 511 - -	
Circular 371.	on promotion - - - - -			
SURGEONS:				
Order in Council, 23 January 1805.	Of a sea-going ship:— Above 20 years' service (including			
Admiralty Order, 29 January 1805.	only 3 years as hospital mate or as- sistant sur- geon) -	- 18 -	328 10 -	
	" 10 " " -	- 14 -	255 10 -	
	" 6 " " -	- 11 -	200 15 -	
	Under 6 " " -	- 10 -	182 10 -	
	Of a hospital ship, unless by longer ser- vice entitled to higher rate.	- 15 -	273 15 -	In the Regulations, dated 24 June 1824, the pay of surgeons of hospital ships, of whatever length of service, is to be 18 s. a day.
	Of a harbour-duty ship, not being an hospital or commander-in-chief's ship.	- 10 -	182 10 -	
	Of a harbour-duty ship bearing the flag of a commander-in-chief.	The same pay as a sea- going ship.		

Date and Authority.	Description of Pay.	Pay per Diem.	Pay per Annum.	REMARKS.
		£. s. d.	£. s. d.	
SURGEONS—continued.				
Admiralty Order, 4 May 1805.	- - - - -	- -	- -	Compensation for a servant discontinued from 23 January 1805, which, however, directs double chest and hospital (viz. 2 s. and 1 s. a month) to be deducted from their pay. 3 d. per £. also deducted for widows' pensions.
Admiralty Order, 23 December 1814.	Surgeons of convict ships to receive sea pay.			
Admiralty Order, 1 March 1817.	- - - - -	- -	- -	The above abatements to be discontinued from 1 January 1817, when their pay became net pay.
Order in Council, 10 August 1840.	Above 20 years' full-pay service, including service as assistant surgeon.	- 18 -	328 10 -	
Admiralty Order, 12 August 1840.	" 10 " " -	- 14 -	255 10 -	
	" 6 " " -	- 12 -	219 - -	
	Under 6 " " -	- 11 -	200 15 -	
Admiralty Orders, 11 September 1840 and 2 December 1840.	- - - - -	- -	- -	All surgeons who were on full pay on 1 July 1840 are to be paid at the above scale of pay from that date; but those on half-pay or unemployed on 1 July 1840 are, on their appointment to ships, to receive only the old rate of pay, viz. that sanctioned by Order in Council 23 January 1805, until they have completed three years' service on full pay from 1 January 1838.
Admiralty Order, 22 August 1842.	Surgeons of hospital ships, of whatever length of service.	- 18 -	328 10 -	Confirmed as being still in force.
Order in Council, 28 February 1855.	Staff surgeons established, and allowed 1 s. a day in addition to pay as surgeon in flag ships on foreign station.			
Order in Council, 13 May 1859.	Staff surgeon, above 25 years' service -	1 5 -	456 5 -	
	" " 20 " -	1 2 -	401 10 -	
Circular 370.	Surgeon " 15 " -	- 18 -	328 10 -	
	" " 10 " -	- 15 -	273 15 -	
ASSISTANT SURGEONS:				
Order in Council, 23 January 1805.	Acting assistant surgeons, late surgeon's mates, not qualified for assistant surgeon's 1st and 2nd mates.	- 5 -	91 5 -	This rating was only temporary. Subject to a deduction of 1 s. a month to the chest at Chatham, and 6 d. to the hospital at Greenwich.
Admiralty Order, 29 January 1805.	3rd " - - -	- 4 -	73 - -	
Order in Council, 23 January 1805.	Assistant surgeons in all rates - -	- 6 6	118 12 -	Subject to deductions as above.
Admiralty Order, 29 January 1805.				
Admiralty Order, 1 March 1817.	- - - - -	- -	- -	The above deductions discontinued, and the pay became net pay.
Order in Council, 23 June 1824.	Net pay - - - - -	- 6 6	119 18 6	
Admiralty Order, 9 July 1824.				
Order in Council, 23 January 1838.	In small ships not bearing a surgeon, in addition to pay.	- 1 6	27 7 6	
Admiralty Order, 2 February 1838.				
Order in Council, 10 August 1840.	For ships in which a surgeon is not borne:—			
Admiralty Order, 12 August 1840.	Above 10 years' full-pay service -	- 10 -	182 10 -	
	Under " " " -	- 8 -	146 - -	
	For ships in which a surgeon is borne:—			
	Above 10 years' full-pay service -	- 9 -	164 12 -	
	" 3 " " -	- 7 6	136 17 6	
	Under " " " -	- 7 -	127 15 -	
Admiralty Order, 2 December 1840.	For tenders having charge of stores:—			
	Above 10 years' full-pay service -	- 10 -	182 10 -	
	Under " " " -	- 8 -	146 - -	
Admiralty Order, 2 December 1840.	- - - - -	- -	- -	The allowance of 1 s. 6 d. a day granted by Order in Council 23 January 1838, is merged in the above new rate of pay.

Date and Authority.	Description of Pay.	Pay per Diem.	Pay per Annum.	REMARKS.
ASSISTANT SURGEONS—continued.				
		£. s. d.	£. s. d.	
Order in Council, 24 September 1850.	In ships in which no surgeon is borne:—			This scale includes money compensation for the reduction in the allowance of spirits.
Circular 70.	Above 10 years' full-pay service -	- 10 1	184 - 5	
	Under " " -	- 8 1	147 10 5	
	In ships in which a surgeon is borne:—			
	Above 10 years' full-pay service -	- 9 1	165 15 5	
	" 3 " " -	- 7 7	138 7 11	
	Under 3 " " -	- 7 1	129 5 5	
Order in Council, 28 February 1855.	In ships in which no surgeon is borne:—			Dressers on temporary service on the Home or Baltic stations, subject to such regulations as their Lordships from time to time may find it necessary to direct. Period of service to extend from about 1 April to September or October, in order that they may resume their studies during the winter. Memo.—Should they obtain certificates of good conduct from captain and surgeon, on being discharged will be allowed a gratuity of 20 l.
Circular 183.	Above 10 years' full-pay service -	- 10 1	184 - 5	
	Under " " -	- 9 1	165 15 5	
	In ships in which a surgeon is borne:—			
	Above 10 years' full-pay service -	- 9 7	174 17 11	
	" 3 " " -	- 8 7	156 12 1	
	Under " " -	- 8 1	147 10 5	
	Medical students as dressers - -	- 6 6	181 12 6	
Order in Council, 13 May 1859.	Assistant surgeons above 10 years' full-pay service.	- 13 -	237 5 -	
Circular 370.	Assistant surgeons above 5 years' full-pay service.	- 11 6	209 17 6	
	Assistant surgeons under 5 years' full-pay service.	- 10 -	182 10 -	

J. Beeby,
Accountant General.

HALF PAY.

RETURN showing the Rates of Half Pay of MEDICAL OFFICERS in 1805, with the various Additions made up to the present Time, in pursuance of their Lordships' Order, dated 21 December 1865.

Date and Authority.	Description of Pay.	Pay per Diem.	Pay per Annum.	REMARKS.
PHYSICIAN OF THE FLEET:				
		£. s. d.	£. s. d.	
Order in Council, 23 January 1805.	After 10 years' service - - - -	1 1 -	383 5 -	
" 3 " "	" " " " - - - -	- 15 -	273 15 -	
Under 3 " "	" " " " - - - -	- 10 6	191 12 6	
Orders in Council, 10 August 1840 and 25 January 1841.	- - - - -	- - -	- - -	Title of Physician of the Fleet abolished, and the title replaced by the title of Inspector of Hospitals and Fleets.
INSPECTOR OF HOSPITALS AND FLEETS:				
Order in Council, 10 August 1840.	Inspectors of hospitals and fleets - -	- 15 -	273 15 -	
" " "	" " after 10 years as such	1 1 -	383 5 -	
Order in Council, 28 February 1855.	Inspectors of hospitals and fleets - -	- 17 6	319 7 6	
" " "	" " after 5 years as such -	1 1 -	383 5 -	
Order in Council, 28 February 1855.	Inspectors, from date of promotion to the rank (unless entitled to a higher rate by previous service).	- 17 6	319 7 6	
Scale of Retiring Allowances for Inspectors and Deputy Inspectors.	Inspectors, after 20 years' service, including 3 years as inspector of hospitals.	1 1 6	392 7 6	
"	" 25 " "	1 4 3	442 11 3	
"	" 30 " "	1 7 -	492 15 -	
"	" 35 " "	1 9 8	541 8 4	
"	" 40 " "	1 12 6	593 2 6	

Date and Authority.	Description of Pay.	Pay per Diem.	Pay per Annum.	REMARKS.
INSPECTOR GENERAL OF HOSPITALS AND FLEETS:				
Order in Council, 13 May 1859.	After 30 years' service on full pay -	£. s. d. 1 17 6	£. s. d. 684 7 6	
	" 25 " " -	1 13 6	611 7 6	
	" 20 " " on pro- motion.	1 10 -	547 10 -	
DEPUTY INSPECTORS OF HOSPITALS AND FLEETS:				
Order in Council, 10 August 1840.	Deputy inspectors of hospitals and fleets -	- 15 -	273 15 -	
	" " " " -	- 15 -	273 15 -	
Order in Council, 28 February 1855.	" " " after 7 years as such.	- 17 6	319 7 6	
Scale of Retiring Allowances for Inspectors and Deputy Inspectors.	Deputy inspectors from date of promotion to the rank (unless entitled to a higher rate by previous service).	- 15 -	273 15 -	
	Deputy inspectors after 20 years' service, including 3 years as deputy inspector.	- 17 6	319 7 6	
	" 25 " " -	- 19 9	360 8 9	
	" 30 " " -	1 2 -	401 10 -	
	" 35 " " -	1 4 3	442 11 3	
	" 40 " " -	1 6 6	483 12 6	
DEPUTY INSPECTORS GENERAL OF HOSPITALS AND FLEETS:				
Order in Council, 13 May 1859.	After 30 years' service - - -	1 5 6	465 7 6	
	" 25 " " - - -	1 2 6	410 12 6	
	" 20 " " or on promotion -	1 1 -	383 5 -	
STAFF SURGEONS:				
Order in Council, 13 May 1859.	After 25 years' service, including 10 years as surgeon.	- 18 6	337 12 6	
	" 20 " " " -	- 16 6	301 2 6	
SURGEONS:				
Order in Council, 23 January 1805.	After 6 years' service - - -	- 6 -	109 10 -	
	Under 6 " " " - - -	- 5 -	91 5 -	
Order in Council, 10 August 1840.	Above 30 years' full-pay service, including service as assistant surgeon, with leave to retire.	- 15 -	273 15 -	
	" 25 " " " -	- 13 -	237 5 -	
	" 20 " " including service as assistant surgeon.	- 10 -	182 10 -	
	" 15 " " " -	- 8 -	146 - -	
	" 10 " " " -	- 7 -	127 15 -	
	" 6 " " " -	- 6 -	109 10 -	
Order in Council, 13 May 1859.	Under 6 " " " -	- 5 -	91 5 -	
	Above 15 years' service - - -	- 13 -	246 7 6	
	" 10 " " or on promotion	- 11 -	200 15 -	
ASSISTANT SURGEONS:				
Order in Council, 23 January 1805.	Above 3 years' service - - -	- 3 -	54 15 -	
	" 2 " " " - - -	- 2 -	36 10 -	
Order in Council, 10 August 1840.	Above 20 years' full-pay service - -	- 5 -	91 5 -	
	" 10 " " " - -	- 4 6	82 2 6	
	" 3 " " " - -	- 3 -	54 15 -	
	Under 3 " " " - -	- 2 -	36 10 -	
Order in Council, 13 May 1859.	Above 10 years' service - - -	- 10 -	182 10 -	
	" 5 " " " - -	- 8 -	146 - -	
	Under 5 " " " - -	- 6 -	109 10 -	
Order in Council, 23 January 1805.	Dispensers - - - - -	- 5 -	91 5 -	

J. Beeby,
Accountant General.

Appendix.

Appendix, No. 36.

SCALE of Pay proposed by DIRECTOR GENERAL of ARMY
MEDICAL DEPARTMENT, for MEDICAL OFFICERS.

Full Pay.						
RANK.	After 25 Years' Service on Full Pay.	After 30 Years' Service on Full Pay.	After 35 Years' Service on Full Pay.	After 40 Years' Service on Full Pay.	After 45 Years' Service on Full Pay.	Under 5 Years' Service on Full Pay.
Inspector General of Hospitals	£. s. d. 1 7 6	£. s. d. 1 5 -	£. s. d. 1 - -	£. s. d. 1 - -	£. s. d. 1 - -	£. s. d. 1 - -
Deputy Inspector General of Hospitals	- - -	- - -	1 15 -	- 17 6	- 15 -	- - -
Deputy Inspector General of Hospitals, after 5 years in the rank	- - -	- - -	- 2 - -	- - -	- 12 6	- 10 -

Retirement—Unconditional.						
RANK.	After 25 Years' Full Pay Service.	After 30 Years' Full Pay Service.	After 35 Years' Full Pay Service.	After 40 Years' Full Pay Service.	After 45 Years' Full Pay Service.	Under 5 Years' Full Pay Service.
Inspector General after 30 years' Full Pay Service	- - -	- - -	2 - -	- - -	- - -	- - -
Deputy Inspector General after 30 years' Full Pay Service	- - -	- - -	1 10 -	- - -	- - -	- - -
Surgeon Major after 25 years' Full Pay Service	- - -	- - -	1 1 -	- - -	- - -	- - -

HALF PAY on REPORT of a MEDICAL BOARD.						
RANK.	After 25 Years' Full Pay Service.	After 30 Years' Full Pay Service.	After 35 Years' Full Pay Service.	After 40 Years' Full Pay Service.	After 45 Years' Full Pay Service.	Under 5 Years' Full Pay Service.
Inspector General	£. s. d. 1 15 -	£. s. d. 1 10 -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Deputy Inspector General	£. s. d. 1 5 -	£. s. d. 1 1 -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Surgeon Major	- - -	- 16 6	- - -	- - -	- - -	- - -
Surgeon	- - -	- - -	- 13 6	- 11 -	- - -	- - -
Assistant Surgeon	- - -	- - -	- - -	- 10 -	- 8 -	- 6 -

Rank.

Inspector General—as Major General, according to date of Commission.

Deputy Inspector General—as Colonel, according to date of Commission.

(signed) J. B. Gibson,
Director General.

Appendix, No. 37.

SCALE of DISTRIBUTION of PRIZE MONEY recommended by ROYAL COMMISSION of 3rd May 1864, and acted on generally at this day.

General or other officer commanding in chief	Not exceeding 5 per cent. of whole.
Of the Remainder.	
Lieutenant General	152 shares.
Major General	76 "
Lieutenant Colonel	34 "
Major	16 "
Captain	12 "
Lieutenant, 1st class	7½ "
" 2nd class	6½ "
Ensign	5½ "

Staff serjeant	3 shares.
Colour serjeant	2½ "
Other serjeants	2 "
Corporals	1½ "
Private	1 "

Regimental Staff.	
Adjutant	10 shares.
Quartermaster	6½ "
Paymaster	12½ "
Riding master	9 "
Surgeon	15 "
Assistant surgeon	10 "

Appendix, No. 38.

BY THE QUEEN.

A PROCLAMATION.

VICTORIA R.

Whereas by Our Order in Council of this day's date We were graciously pleased to annul, from and after the 30th day of September next, Our Royal proclamation of the 29th day of December 1853, regulating, according to the scheme set forth therein or recognised thereby, the distribution of the net proceeds of prizes captured from the enemy, of captures and seizures under the several Acts of Parliament passed relating to the revenues of customs, and to trade and navigation, for the abolition of the slave trade, for the capture and destruction of pirates and piratical vessels, and of the rewards conferred for the same, as also of the awards for all salvage granted to the crews of Our ships and vessels of war, when not otherwise specially apportioned by the terms of the respective awards and allowances, and in consequence of several new ratings and denominations, and certain alterations having been introduced and made in Our Royal naval service since the date of Our said former proclamation, and for other causes, it is expedient that provision should be made for the future distribution of such net proceeds and salvage not otherwise specially apportioned, and all other monies whatsoever granted to be shared among the officers and crews of Our ships and vessels in the manner of prize money.

We do, therefore, now make known to all Our loving subjects, and to all others whom it may concern, by this Our proclamation, by and with the advice and consent of Our Privy Council, that Our Royal will and pleasure is, and We do hereby direct, that ships or vessels being in sight of a prize, as also of the captor, under circumstances to cause intimidation to the prize and encouragement to the captor, shall be alone entitled to share as joint captors, and that the distribution of all such net proceeds of prizes, rewards, allowances, salvage awards, and of all bounties and grants whatsoever distributable to Our Royal Navy in the manner of prize money, shall be made as follows: viz.—

That the flag officer or officers shall have one-twentieth part of the whole net proceeds arising from prizes captured from the enemy, and from all other captures and seizures, &c. as aforesaid, made by any of the ships or vessels under his or their command, and of the rewards conferred for the same, according to the following conditions and modifications, save and except as hereinafter provided and directed; that is to say:

When there is but one flag officer he shall have the entire one-twentieth part; when two flag officers shall be sharing together, the chief shall have two-thirds, and the other flag officer shall have the remaining one-third of the one-twentieth part: and when there shall be more than two flag officers, the chief shall have one half of the said one-twentieth part, and the remaining half shall be equally divided among the junior flag officers; commodores of the first class and captains of the fleet to share as flag officers: Provided always, that no flag officer, unless actually on board any of our ships or vessels of war, and at the actual taking, sinking, burning, or otherwise destroying any ship or ships of war, privateer or privateers belonging to the enemy, shall share in the distribution of any head-money or bounty-money granted as a reward for the taking, sinking, burning, or otherwise destroying any such ship or vessel of the enemy.

That no flag officer, unless actually present at the capture or destruction of any pirates or piratical ship, vessel, or boat, shall share in any distribution of the proceeds or bounty in respect of such pirates, or of the crews of such piratical ship, vessel, or boat.

That

That no flag officer shall share in any remuneration or reward conferred or awarded to the crew of any of Our ships or vessels as salvage, unless he shall have been actually on board the ship or vessel to which the award shall be made or have personally aided and assisted in the transaction at the time the service was rendered.

That no flag officer commanding in any port in the United Kingdom shall share in the proceeds of any prize captured from the enemy, or in other captures, seizures, rewards, or any distributive proceeds as aforesaid, made by any ships or vessels which shall sail from or leave such port by order of the Lord High Admiral.

That when ships or vessels under the command of several flag officers belonging to several stations shall be joint captors, &c. each flag officer shall receive a proportion of the one-twentieth part, according to the number of officers and men present under the command of each such flag officer; and when ships or vessels under orders from the Lord High Admiral, or from Our commissioners for executing the office of Lord High Admiral, are joint captors, &c. with other ships or vessels under a flag or flags, the like regulations as to the appointment of the flag share to the flag officer or officers are to be observed.

With reference to flag officers it is to be noted,—

That when an inferior flag officer is sent to reinforce a superior officer on any station, the superior flag officer shall not share in any prize taken by the inferior flag officer before he has arrived within the limits of that station, unless the inferior officer shall have received some order directly from and shall be acting in execution of some order issued by such superior flag officer.

No chief flag officer quitting any station, except upon some definite urgent service, and with the intention of returning to the station as soon as such service is performed, shall share in any prize taken by Our ships or vessels left behind after he has passed the limits of the station, or after he has surrendered the command to another flag officer appointed by the Admiralty to command in chief upon such station.

An inferior flag officer quitting any station (except when detached by orders from his commander in chief upon a special service, accompanied with orders to return to such station as soon as the service has been performed), shall have no share in prizes taken by the ships and vessels remaining on the station after he has passed the limits thereof.

In like manner flag officers remaining on such station shall not share in the prizes taken by such inferior officer, or by ships or vessels under his immediate command, after he has quitted the limits of the station, except he has been detached as aforesaid.

A commander in chief or other flag officer belonging to any station shall not share in any prize or prizes taken out of the limits of that station by any ship or vessel under the command of a flag officer of any other station, or under orders from our Commissioners of the Admiralty, unless such commander in chief or flag officer is expressly authorised by our said Commissioners to take the command of that station in which the prize or prizes is or are taken and shall actually have taken upon him such command.

Every commodore having a captain under him shall be esteemed a flag officer with respect to the twentieth part of prizes taken, whether he be commanding in chief or serving under command.

The first captain to the admiral and commander in chief of Our fleet, and also the first captain to any flag officer appointed to command a fleet of 10 ships of the line or upwards, shall be deemed to be a flag officer for the purpose of sharing in prize, and shall be entitled to share therein as the junior flag officer of such fleet.

Any officer on board any of Our ships of war at the time of capturing any prize or prizes who shall have more commissions than one shall be entitled only to share in such prize or prizes according to the share allotted to him by the above-mentioned distribution in respect to his superior commission or office.

And with reference to these regulations it is to be noted, that a captain, commander, or other commanding officer of a ship or vessel shall be deemed to be under the command of a flag when he shall actually have received some order from, or be acting in the execution of some order issued by, a flag officer, whether he be or be not within the limits of the station of such flag officer; and in the event of his being directed to join a flag officer on any station, he shall be deemed to be under the command of such flag officer from the time when he arrives within the limits of the station, which circumstance is always to be carefully noted in the log-book; and it shall be considered that he

continues under the flag officer of such station until he shall have received some order directly from, or be acting in the execution of some order issued by, some other flag officer, duly authorised, or by the Lord High Admiral, or our commissioners for executing the office of Lord High Admiral.

And we hereby direct, that the captain, commander, lieutenant commanding, staff commander commanding, master commanding, or any other officer duly commanding any ship, sloop, or vessel of war, singly making a capture or seizure, or otherwise entitled to the distributive benefit arising from any proceeds, reward, grant, bounty, salvage, or other award as aforesaid, that is to say, the officer actually in command at the time, shall have one-eighth of the remainder, or if there is no flag, one-eighth of the entire net proceeds, except that if the single capturing ship be a rated ship having a commander under the captain the commander shall take a portion of the one-eighth part as if he were commander of a sloop according to the proportion hereinafter set forth; and if more than one commanding officer of the same rank of command shall be entitled to share as joint captors, &c. the one-eighth shall be equally divided between them; but when captains, commanders, lieutenants commanding, staff commanders commanding, and masters commanding, respectively, Our ships and vessels of war and commanders under captains in rated ships, shall share together in whatever variety of combination, the one-eighth shall be so divided into parts for a graduated apportionment as to provide for each captain receiving six parts; each commander of a sloop, or commander under the captain in a rated ship, three parts; and each lieutenant commanding, staff commander commanding, or master commanding, or other officer actually commanding a small vessel of war, two parts; which We hereby direct shall be the proportion in which they shall respectively share; commodores of the second class, and field officers of marines or of land forces serving as marines, doing duty as field officers, above the rank of major, to share as captains; and field officers of marines or of land forces serving as marines, and doing duty in the rank of major, to share as commanders of sloops. And We further direct, that after provision shall thus have been made for the flag share (if any), and for the portion of the commanding officer or officers and others as above specified, the remainder of the net proceeds shall be distributed in 10 classes, so that each officer, man, and boy composing the rest of the complements of Our ships, sloops, and vessels of war, actually on board at the time of any such capture, seizure, &c. as aforesaid, and every person present and assisting, shall receive shares or share, according to his class, as set forth in the following scale:—

First Class.—Staff captain, inspector of steam machinery afloat, when embarked with a fleet, inspector general or deputy inspector general of hospitals and fleets, when embarked with a fleet, 45 shares each.

Second Class.—Senior lieutenant of a rated ship, not bearing a commander under the captain, secretary to the admiral of the fleet or admiral commanding in chief, staff commander, 35 shares each.

Third Class.—Sea lieutenant, master, captain of marines, of marine artillery, or of land forces doing duty as marines, whether having higher brevet rank or not, staff surgeon, secretary to an admiral or to a commodore of the first class not commanding in chief, chief engineer, 28 shares each.

Fourth Class.—Lieutenant or quartermaster of marines, lieutenant of marine artillery, lieutenant, quartermaster, or ensign of land forces doing duty as marines, secretary to a commodore of the second class, chaplain, surgeon, paymaster, naval instructor, sub-lieutenant, chief gunner, chief boatswain, chief carpenter, assistant surgeon, second master, assistant paymaster in charge, assistant paymaster, engineer, assistant engineer, gunner, boatswain, carpenter, 18 shares each.

Fifth Class.—Midshipman, master's assistant, pilot, clerk, master-at-arms, chief gunner's mate, chief boatswain's mate, chief captain of the fore-castle, admiral's coxswain, chief quartermaster, chief yeoman of the signals, chief carpenter's mate, naval schoolmaster, chief stoker, ship's steward, ship's cook, chief bandmaster, 10 shares each.

Sixth Class.—Naval cadet, assistant clerk, ship's corporal, gunner's mate, boatswain's mate, captain's coxswain, captain of the fore-castle, quartermaster, yeoman of the signals, coxswain of the launch, captain of the main top, captain of the fore top, captain of the afterguard, captain of the hold, sailmaker, rope-maker, carpenter's mate, caulker, blacksmith, armourer, plumber, painter, first class, leading stoker, sick-berth steward, bandmaster, serjeant of marines, of marine artillery,

Appendix.

Appendix:

artillery, or of land forces doing duty as marines, nine shares each.

Seventh Class.—Coxswain of the barge, coxswain of the pinnace, captain of the mast, second captain of the fore-castle, second captain of the main-top, second captain of the fore-top, signalman, second captain of the after-guard, captain of the mizen top, sailmaker's mate, coxswain of the cutter, cooper, caulker's mate, painter, second class, sick-berth attendant, musician, head krooman, corporal of marines or of land forces doing duty as marines, bombardier of marine artillery, six shares each.

Eighth Class.—Leading seaman, shipwright, stoker, and coal trimmer, yeoman of store-rooms, second captain of the hold, sailmaker's crew, blacksmith's crew, tinsmith, armourer's crew, carpenter's crew, stoker second class, cooper's crew, able seaman, bandsman, tailor, shoemaker, butcher, second head krooman, lamp trimmer, flag officer's steward, cook and domestic, captain's steward and captain's cook in all rated ships, ward-room steward and ward-room cook in first, second, third, and fourth rates, ship's steward's assistant, ordinary seaman, private and fifer of marines or of land forces doing duty as marines, drummer and bugler, gunner of marine artillery, three shares each.

Ninth Class.—Captain's steward and captain's cook in vessels below sixth-rates, ward-room steward and ward-room cook in vessels below fourth-rates, gun-room steward, gun-room cook, assistant sick-berth attendant, engineer's cook, engineer's servant, captain's servant, commander's servant, secretary's servant, warrant officer's cook, cook's mate, barber, second-class ordinary seaman, captain's cook's assistant, ward-room servant, ward-room cook's assistant, ward-room officer's servant, gun-room servant, warrant officer's servant, krooman, ship's steward's boy, boy, first class, supernumeraries, except as hereinafter provided, persons borne merely as passengers, and not declining to render assistance on any occasion of capture, seizure, &c. two shares each.

Tenth Class.—Boy below the first class, one share.

All supernumeraries holding ranks in the service above the ranks or ratings specified in the fifth class of this Our proclamation who have been ordered to do duty in any of Our ships and vessels by the Lord High Admiral, by Our commissioners for executing the office of Lord High Admiral, by the senior officer of the fleet or squadron, or, if none senior, then by the captain or commanding officer of the capturing ship or vessel, if not by special authority employed in higher capacities, shall share according to the ranks which they respectively hold in the service; but in all cases, to qualify them for so sharing, and not merely as supernumeraries in the ninth class, due notation of their being thus respectively ordered to do duty must be made on the victualling lists and prize lists.

And with respect to supernumeraries of ratings in the service below the denominations of those specified in the fourth class of this Our proclamation, and who at full victuals are engaged in the ordinary duties of the ship, it is Our will and pleasure that they shall always share according to the ratings which they bear in the service.

And in order that Our Royal intentions herein may be duly carried into effect, We further direct that when any capture or seizure is made, or service performed for which a distributable grant or reward is to be, or is expected to be, conferred or awarded to any of Our ships or vessels of war, the captain or commanding officer shall transmit or cause to be transmitted, as soon as may be, to the secretary of the Admiralty, a true and perfect list of all the officers, seamen, marines, soldiers, and others who were actually on board on the occasion, with a notation thereon, stating whether any other of Her Majesty's ships or vessels was in sight at the time of the capture, accompanied by a separate list containing the names of those belonging to the crew who were absent on duty or otherwise at the time, specifying the cause of such absence, each list to contain the quality of the service of each person, with their several ratings, to be subscribed by the captain or commanding officer and three or more of the chief officers on board.

And when a list of those actually on board, with the separate list of persons absent, though belonging to the ship or vessel, shall have been verified on examination with the ship's books lodged as official records, the accountant general of Our navy shall grant a certificate that such lists are correct or have been corrected, as occasion may require, in order that distribution of the respective prize or other proceeds payable as prize or salvage money may be duly made in the department of the accountant general of Our navy.

And in the event of difficulty arising with respect to any of the regulations hereby ordered, or if any case should occur not herein provided for, or not sufficiently provided for, We are pleased hereby to authorise the Lord High Admiral, or Our commissioners for executing the office of Lord High Admiral for the time being, to issue such directions thereupon as may appear just and expedient; which directions shall have the same force and effect as if specially provided for in this Our Royal proclamation: Provided always, and the distribution hereinbefore ordered shall take effect only with respect to the proceeds of captures, seizures, and services as aforesaid, which shall be made and performed on and after the first day of October one thousand eight hundred and sixty-five; and that the proceeds arising from all captures, seizures, and services as aforesaid, made or performed prior to that date, shall be distributed in accordance with any proclamation or proclamations now in force or in force at the time of such captures, seizures, or services respectively, and applicable thereto, which We are pleased hereby to direct accordingly.

Given at Our court at Windsor, this twenty-ninth of June in the year of our Lord one thousand eight hundred and sixty-five, and in the twenty-ninth year of Our reign.

God save the Queen.

Appendix, No. 39.

RETURN of the NUMBER of SURGEONS MAJOR now in Active Service, who have Served upwards of 25 Years on Full Pay.

Surgeons Major of Guards - - - 2
Others - - - - - 16

(signed) J. B. Gibson,
Director General.

Appendix, No. 40.

NUMBER of MEDICAL OFFICERS who have Voluntarily Left the ARMY since 1850, giving Period of Service.

Since 1850 up to the present time, 117 medical officers have voluntarily resigned their commissions, as follows:—

Period of Service.	Number.	Remarks.
Under 1 year - - -	5	1 on half-pay at time of resignation.
Between 1 and 2 years - -	22	1 re-appointed.
" 2 and 3 " - -	21	3 re-appointed, and 1 on half-pay at time of resignation.
" 3 and 4 " - -	18	3 re-appointed.
" 4 and 5 " - -	16	1 re-appointed.
" 5 and 6 " - -	9	—
" 6 and 7 " - -	7	—
" 7 and 8 " - -	6	1 on half-pay at time of resignation.
" 8 and 9 " - -	4	—
" 9 and 10 " - -	3	—
" 10 and 11 " - -	1	—
" 11 and 12 " - -	1	—
" 12 and 13 " - -	1	—
" 13 and 14 " - -	1	—
" 15 and 16 " - -	1	Re-appointed.
" 16 and 17 " - -	1	—

(signed) Jas. B. Gibson,
Director General.

Appendix, No. 41.

A RETURN of NAVAL MEDICAL OFFICERS who have Resigned the Service since 1850 to the present Time, specifying the Length of Service in each Case.

N A M E.	Date of Resigning the Service.	Time Served.	N A M E.	Date of Resigning the Service.	Time Served.
SURGEONS:			ASSISTANT SURGEONS—contd.		
		Yrs. Mths.			Yrs. Mths.
C. N. Wilkinson	July - 1850	9 0	E. Pratt	Aug. - 1856	1 1
J. J. Paul, M.D.	Jan. - 1851	10 0	John Robinson	Sept. - "	1 1
W. Bateman	Nov. - "	6 9	James Ross	Nov. - "	2 11
W. Browne, M.D.	Dec. - 1853	7 3	P. W. Dillon	Dec. - "	4 4
W. J. Gruggen, M.D.	Feb. - "	8 11	J. Stuart	Jan. - 1857	4 1
Chas. Ede	March - "	5 5	D. Shannon	" - "	1 4
T. Crawford	Aug. - 1854	12 2	G. Ryding, M.D.	May - "	1 9
T. H. Lowry	Nov. - "	10 8	H. Crokery	June - "	1 0
H. Baker	Feb. - 1855	15 6	Jas. Wallace	July - "	5 2
Am. B. Outfield	March - "	8 4	F. Churchill	" - "	4 1
Wm. McCrea	April - "	14 10	Chas. Harper	Sept. - "	7 1
C. T. Watkins	June - 1856	7 4	Wm. Simpson	" - "	1 3
T. S. Wells	Aug. - "	8 4	W. Tanner	Oct. - "	1 3
J. D. Tweeddale	Feb. - 1857	7 2	Wm. Nichol, M.D.	April - 1858	0 3
J. F. Johnson, M.D.	July - "	7 2	H. Howison, M.D.	" - "	1 1
E. Pearce	Aug. - 1859	8 9	F. O'Connor	" - "	0 1
W. B. C. Christy, M.D.	Sept. - 1864	14 0	L. A. White	May - "	2 2
W. J. Lewis	Dec. - "	8 4	J. M. Duggan	June - "	0 1
G. F. Elliott	Sept. - 1865	9 7	H. Crocker	" - "	10 6
ASSISTANT SURGEONS:			G. F. Adams	" - "	1 7
Cr. P. Mingaye	Jan. - 1850	3 7	H. Ussher	July - "	0 11
S. M. C. Steele	March - "	3 9	Jas. Guthrie	" - "	2 2
E. J. Walsh	Feb. - "	8 6	E. O'Connell	Aug. - "	2 2
J. W. Poland	" - "	2 2	J. D. Duffey	Sept. - "	1 11
W. S. Love	May - "	0 6	T. O. Hession	Nov. - "	1 4
P. Porter	Oct. - "	8 9	T. F. Edgeworth	Dec. - "	2 6
H. F. Williams, M.D.	" - "	4 10	E. L. Low	" - "	2 10
Wm. Main, M.D.	Nov. - "	4 5	Edw. Sexton, M.D.	" - "	2 3
Wm. Bainbridge	Dec. - "	4 3	James Stevenson	April - 1859	1 1
W. C. Tucker	Jan. - 1851	4 0	P. MacEwan	May - "	1 2
H. Wellings	July - "	3 11	J. G. Smith	July - "	4 6
J. T. Robinson	Sept. - "	5 6	F. Hardinge	Aug. - "	7 7
H. J. Philips	" - "	(10 days)	W. J. Shone	Oct. - "	5 0
E. W. Pritchard	Feb. - 1852	4 0	J. B. Murphy	" - "	4 4
A. Jackson	June - "	4 10	W. W. Thompson	May - 1860	2 8
W. Hemphill, M.D.	Aug. - "	0 4	John W. Belcher	June - "	1 1
G. E. Nicholas	March - 1853	6 6	C. Porteous	Sept. - "	6 2
H. M. Dickson	Nov. - "	(11 months)	P. Fairbairn	Oct. - "	3 3
T. W. Rimel	Feb. - 1854	7 9	N. O. Parks	Feb. - 1861	1 0
T. H. Huxley	March - "	7 10	C. G. Watson	March - "	1 1
J. C. Austen, M.D.	Oct. - "	8 1	G. R. Jenkins	" - "	3 9
James Weaver	Nov. - "	0 3	E. McCarthy	May - "	4 8
J. T. Rudall	" - "	0 7	Jas. Ferguson, M.D.	June - "	1 3
F. C. Libbald	Dec. - "	6 9	E. T. Ryan	Oct. - "	5 10
H. Edwards	" - "	0 9	G. W. Locke	" - "	2 10
G. E. Young	" - "	0 10	B. T. Lowne	Jan. - 1862	0 1
H. R. Ley	Jan. - 1855	1 7	B. G. DeLandre	April - "	2 7
G. T. Jones	Feb. - "	3 11	R. E. Fisher	June - "	1 7
W. W. Lennox	" - "	2 0	S. S. Burke	" - "	5 1
A. Clark	" - "	5 3	D. A. Moxey, M.D.	July - "	2 10
F. V. Sandford	" - "	1 7	F. L. Graham	Nov. - "	5 0
A. H. Ayerst	" - "	7 5	James Johnston, M.D.	March - 1863	3 6
A. K. Reed	" - "	1 0	S. H. Knaggs	April - "	1 2
J. A. Young	March - "	0 9	T. W. Orwin	Oct. - "	2 10
J. W. D. Brown	May - "	2 0	R. Griever, M.D.	Nov. - "	2 3
John McKinnel	Sept. - "	0 6	J. A. Yale, M.D.	Dec. - "	3 11
C. B. Wright	Oct. - "	0 10	W. H. Clark	" - "	7 3
S. Sam	Nov. - "	1 6	J. W. Jones	May - 1864	2 0
W. B. Stephens	" - "	4 3	E. Fenn	Sept. - "	3 3
G. T. Keele	Jan. - 1856	1 6	H. B. Wynter	Oct. - "	3 4
G. Carr	" - "	1 0	T. T. B. Torrance, M.D.	" - "	7 6
H. S. Edwards	Feb. - "	6 3	J. Ligertwood	Nov. - "	5 3
G. W. Lillies	March - "	5 3	D. Duckworth	Jan. - 1865	0 11
R. D. Rose	May - "	(11 days)	W. H. Sissons	" - "	2 8
John Lomax, M.D.	" - "	1 1	M. Hannagan	March - "	0 9
N. Hopkins	July - "	0 11	C. L. Cunningham	June - "	3 1
S. Denny, M.D.	" - "	5 8	J. L. W. Wright	July - "	7 10
Thos. Beaumont	Aug. - "	0 6	R. Harding	Aug. - "	4 8
			C. F. Buchan	" - "	0 11
			C. H. Rason	Oct. - "	4 11
			E. A. Birch	Nov. - "	4 0

46 December 1865.

(signed) A. Bryson,
Director General.

Appendix.

Appendix, No. 41a.

EXTRACT from an OFFICIAL RETURN showing the DISPOSAL, on 1st January 1864, of 230 ASSISTANT SURGEONS who entered the NAVAL SERVICE in the Five Years ending 31st December 1858.

Number entered between 1st January 1854 and 31st December 1858	-	-	-	230	Of the 21 Officers who resigned,					
					26 p'cent.resigned within 1 year after entry in the service.					
Proportion per cent. of those officers in the service on 1st January 1864	-	-	-	58	31	"	"	2	"	"
					21	"	"	3	"	"
					2	"	"	4	"	"
Proportion per cent. died	-	-	-	16	6	"	"	5	"	"
					6	"	"	6	"	"
Proportion per cent. resigned	-	-	-	21	6	"	"	7	"	"
					2	"	"	8	"	"
Proportion per cent. dismissed	-	-	-	4	0	"	"	9	"	"
Proportion per cent. deserted	-	-	-	1	100					

Appendix, No. 42.

RETURN showing the NAMES of the GENTLEMEN who have obtained COMMISSIONS as ASSISTANT SURGEONS in the ARMY during the Year 1865, with the NUMBER of MARKS which each obtained on Examination at Chelsea and Netley respectively.

NAMES.	Number of Marks obtained at		Total Number of Marks obtained.	NAMES.	Number of Marks obtained at		Total Number of Marks obtained.
	Chelsea.	Netley.			Chelsea.	Netley.	
V. Wearne	2,422	3,180	5,602	R. H. Carew	1,700	1,698	3,398
R. Collins	1,910	2,170	4,080	C. White	1,655	1,688	3,343
T. O'Farrell	1,880	2,115	3,995	A. J. Clapp	1,400	1,863	3,263
S. Robertson	1,926	2,053	3,979	G. J. H. Evatt	1,532	1,720	3,252
W. R. G. Hinds	1,630	2,310	3,940	T. R. King	1,490	1,710	3,200
R. E. Hogan	1,620	2,295	3,915	J. Creed	1,204	1,945	3,149
G. B. Sanders	2,002	1,908	3,910	A. W. Shedden	1,445	1,700	3,145
G. Andrew	1,635	2,102	3,737	R. Keith	1,422	1,695	3,117
W. F. Rutledge	1,680	2,003	3,683	A. W. Bate	1,500	1,535	3,035
F. Powell	1,715	1,938	3,653	G. F. Churchill	1,760	1,205	2,965
W. Robertson	1,705	1,930	3,635	T. H. Pickering	1,105	1,810	2,915
G. Traynor	1,705	1,893	3,598	J. F. H. Richardson	1,530	1,385	2,915
J. E. Fishbourne	1,815	1,748	3,563	J. W. Purefoy	1,295	1,563	2,858
R. Tobin	1,675	1,855	3,530	H. Waghorn	1,240	1,530	2,770
R. Jackson	1,555	1,945	3,500	W. Wakefield	1,220	1,415	2,635
J. A. Campbell	1,735	1,700	3,435	G. White	1,230	1,302	2,532
J. J. Haurahan	1,770	1,653	3,423	G. R. O'Toole	1,160	1,365	2,525
W. O. B. White	1,450	1,960	3,410	J. C. Thorp	1,140	1,153	2,293

Jas. B. Gibson,
Director General.

Appendix, No. 43.

RETURN of the Numbers of CANDIDATES Examined for the ARMY MEDICAL SERVICE since 31st December 1859, showing the Numbers Passed, with the Classes Obtained, the Numbers Rejected, and the Medical Schools at which the Candidates in each Case were Educated.

Date of Examination.	Number Examined.	Number Passed.				Number Rejected.	REMARKS.
		In 1st Class.	In 2nd Class.	In 3rd Class.	TOTAL.		
9 January 1860	27	3	18	6	27	—	As the number qualified for admission exceeded the requirements of the service at this examination, the examiners merely selected the number required, viz. 20; but it appears from the marks assigned to each of the unsuccessful candidates that 19 gained more, and three less, than the minimum then considered sufficient to qualify for admission, viz. one-fourth of the total number.
August "	37	3	23	3	29	8	
February 1861	42	—	14	6	20	22	
10 March 1862	28	—	8	11	19	9	N. B.—Gentlemen who withdrew during the several examinations are not included in this Return. Candidates who were examined for service in Africa are also excluded.
11 August "	33	—	9	19	28	5	
February 1863	41	—	6	9	15	26	
10 August "	43	—	10	23	33	10	
8 February 1864	49	—	12	25	37	12	
21 March "	14	—	—	6	6	8	
8 August "	88	—	29	48	77	11	
February 1865	57	—	15	24	39	18	
August "	31	Not classified		—	17	14	
TOTAL	490	6	144	180	347	143	

MEDICAL SCHOOLS at which the Candidates specified in the foregoing Return were educated.

Appendix.

SCHOOLS.	Passed.					Rejected.	GRAND TOTAL.
	1st Class.	2nd Class.	3rd Class.	Not classified.	TOTAL.		
Aberdeen - - - - -	-	20	11	1	32	1	33
Belfast - - - - -	1	1	6	2	10	2	12
Birmingham - - - - -	-	-	2	-	2	2	4
Cork - - - - -	1	6	7	1	15	3	18
Dublin - - - - -	1	47	80	6	134	88	222
Edinburgh - - - - -	-	13	16	2	31	14	45
Galway - - - - -	-	5	3	1	9	3	12
Glasgow - - - - -	-	5	3	-	8	3	11
London - - - - -	3	29	32	1	65	16	81
Manchester - - - - -	-	2	1	-	3	-	3
Newcastle-on-Tyne - - - - -	-	-	1	-	1	-	1
Mixed - - - - -	-	15	18	2	35	11	46
Foreign - - - - -	-	1	-	1	2	-	2
TOTAL - - -	6	144	180	17	347	143	490

Jas. B. Gibson, Director General.

Appendix, No. 44.

RETURN of SURGEONS and ASSISTANT SURGEONS on the List of the NAVY in each Year from 1859 to 1865 inclusive; also of the Number of CANDIDATES in each Year.

Year.	No. on List.		Number of Assistant Surgeons entered.	Number of Applicants for Entry.	Number of Candidates Examined.	Number of Candidates Rejected.	Number of Assistant Surgeons who resigned, after being in the Service.					
	Surgeons.	Assistant Surgeons.					Less than 1 Year.	Less than 2 Years.	Less than 3 Years.	Less than 4 Years.	More than 4 Years.	
1859 - - -	327	255	49	148	76	24	-	2	-	-	4	
1860 - - -	323	272	49	119	69	18	1	1	1	1	1	
1861 - - -	323	290	52	156	84	32	-	2	1	1	2	
1862 - - -	333	313	29	103	54	25	1	-	2	-	2	
1863 - - -	330	307	35	107	63	28	-	1	2	1	2	
1864 - - -	316	312	23	69	49	22	-	1	-	2	2	
1865 - - -	284	273	13	46	20	7	2	-	2	1	4	

Appendix, No. 45.

MEDICAL OFFICERS effective on 1st January 1866.

Inspectors General - - - - -	7
Deputy Inspectors General - - - - -	27*
Staff and Regimental Surgeons Major - - - - -	97
Surgeons - - - - -	234
Assistant Surgeons - - - - -	717

TOTAL - - - 1,082

* One of these is a supernumerary.

Appendix, No. 46.

STATEMENT of the Number of ALL CLASSES of MEDICAL OFFICERS on the ACTIVE LIST of the ROYAL NAVY on 1st January 1866.

Rank of Medical Officers.	Number on the Active List.
Inspectors General - - - - -	7
Deputy Inspectors General - - - - -	15
Staff Surgeons - - - - -	69
Surgeons - - - - -	215
Assistant Surgeons - - - - -	272
TOTAL - - -	578

A. Bryson.

Appendix, No. 47.

A STATEMENT of the Number of VACANCIES for ASSISTANT SURGEONS at the present Time, and the Number of eligible CANDIDATES for the NAVAL MEDICAL SERVICE.

Surgeons doing the duty of assistant surgeons - - - - -	20
Assistant surgeons' appointments not filled up - - - - -	5
Ditto required as supernumeraries on home and foreign stations, for the more efficient carrying out of the service - - - - -	20

TOTAL Number of Vacancies for Assistant Surgeons - - - 45

To provide for the above deficiencies there are only three candidates on the list for examination for assistant surgeoncies.

8 December 1865. A. Bryson,
Director General.

Appendix, No. 48.

AVERAGE AGE and SERVICE of ASSISTANT SURGEONS on Promotion.

Year.	Age on Promotion (mean Average in each Year).*	Service on Promotion (mean Average in each Year).
	<i>Yrs. mths. dys.</i>	<i>Yrs. mths. dys.</i>
1854 - - -	32 9 12	10 6 26
1855 - - -	35 2 12	8 7 20
1856 - - -	31 7 12	9 8 15
1857 - - -	35 2 12	12 - -
1858 - - -	31 4 12	7 4 15
1859 - - -	31 1 15	7 - -
1860 - - -	32 8 15	8 4 2
1861 - - -	No promotion for general service.	
1862 - - -	32 1 15	9 7 -
1863 - - -	32 6 -	9 6 7
1864 - - -	34 1 5	10 1 20
1865 - - -	33 8 -	11 2 16
Average of 11 Years - - -	32 11 10	9 5 16

* This is calculated from the age and service of the assistant surgeon first promoted after the 1st of January and 1st of July in each year, the average of the two illustrations being the mean here given.

Appendix.

Appendix, No. 49.

STATEMENT of the AVERAGE AGE and SERVICE of MEDICAL OFFICERS of the ARMY when promoted to the RANK of DEPUTY INSPECTOR GENERAL of HOSPITALS.
Average age, 46 years.
Average service, 22 years 6 months.

Appendix, No. 50.

STATEMENT of the AVERAGE AGE and SERVICE of ASSISTANT SURGEONS of the ROYAL NAVY when promoted to the RANK of SURGEON.

Average Age.	Average Length of Service.	
	Years.	Months.
32 years.	9	1

A. Bryson.

Appendix, No. 51.

STATEMENT of the AVERAGE AGE and SERVICE of MEDICAL OFFICERS of the ROYAL NAVY when promoted to the RANK of DEPUTY INSPECTOR GENERAL.

Average Age.	Average Length of Service.	
	Years.	Months.
42 years.	18	8

A. Bryson.

Appendix, No. 52.

NUMBER of MEDICAL OFFICERS who have been retired under the Terms of the ROYAL WARRANT of October 1858.

	Long Service, viz., 25 Years Full-pay Service and upwards, but under 65 Years of Age.	After Age (65).		Long Service, viz., 25 Years Full-pay Service and upwards, but under 55 Years of Age.	After Age.
Inspectors - - -	7	4	Surgeons Major - -	35	15
Deputy Inspectors - -	9	4	Surgeons - - -	-	-
			Assistant Surgeons - -	-	-

Jas. B. Gibson, Director General.

Appendix, No. 53.

LIST of MEDICAL OFFICERS who DIED during the EASTERN CAMPAIGN, 1854-6.

Rank.	Name.	Regiment.	Remarks.	Rank.	Name.	Regiment.	Remarks.
Dy. Ins. Gen. of Hospitals.	Thomas Spence, M.D.	- - -	Drowned in the "Prince" off Balaklava.	-Asst. Surgeons -continued.	James Alloysius Shorrock.	Rifle Brigade -	-
	Alexander McGregor, M.D.	-	-		James Thomson, M.D.	44th Regiment -	-
Staff Surgeons, 1st Class.	John Mitchell, M.D.	-	-		Alexander Rothney Reid, M.D.	Staff - - -	-
	Chilley Pine -	-	-		John Francis O'Leary	68th Regiment -	Killed by a round shot.
	Nicholas O'Connor, M.D.	-	Committed suicide.		Henry Beckwith -	49th " -	-
	George Kincaid Pitcairn, M.D.	-	-		John James Norris -	35th " -	-
Surgeons	John Marshall -	-	-		Edward Patric Boyle	Staff - - -	-
	Francis Cornelius Huthwaite.	Grenadiers -	-		James Lamont, M.D.	41st Regiment -	-
	Peter Mackey, M.D.	Staff - - -	-		Edmund Sidney Watson, M.D.	13th " -	-
	David Anderson -	Ditto - - -	-		John Phillipson Langham.	7th " -	-
	William Browne -	95th Regiment -	-		Frederick Arthur Macartney.	Staff - - -	-
	William Abbott Anderson.	44th " -	-		John Grabham -	71st Regiment -	-
	John Newton -	Staff - - -	-		William Renwick -	14th " -	-
	Francis Smith -	95th Regiment -	-		Malcolm Currie Ancell	11th Hussars -	-
	Michael Allan Jane	Staff - - -	-		John Henry Gilborne -	71st Regiment -	-
	Edward Le Blanc	9th Regiment -	Shot accidentally by a French sentry.	Acting Asst. Surgeons.	Frederick Graham -	-	-
Asst. Surgeons	Christopher Macartney, M.D.	77th " -	-		Harvey Ludlow -	-	-
	James Alex. Wishart, M.D.	Staff - - -	-		Robert Thomas Simons	-	-
	Walter Simpson, M.D.	17th Regiment -	-		John Horsley White -	-	-
	Christopher Bakewell Bassano.	Staff - - -	-		John Longmore -	-	-
	Ebenezer Alfred Jenken.	23rd Regiment -	-		Henry William Wood	-	-
	Frederick York Shegog, M.D.	88th " -	-	Principal Apothecary.	Joseph Mayne -	-	-
	Philip Giffard Martel	30th " -	-	Dispensers of Medicines.	Thomas Oak Mitchell	-	-
				Dressers -	George Hume Reade	-	-
					James Martin Beveridge.	-	-
					John H. Whitwell	-	-
					Harry Harrison -	-	-
					Thomas Fell -	-	-

Appendix, No. 54.

A RETURN of the NUMBER of OFFICERS who died of DISEASE during the CRIMEAN WAR, distinguishing the MILITARY and CIVIL BRANCHES.

Officers.	Number Dead.	Officers.	Number Dead.
Admiral - - - - -	1	Marine Officers - - - - -	2
Captains and Commanders - - - - -	1	Civilians (excluding Medical Officers) - - - - -	5
Lieutenants - - - - -	4	Medical Officers - - - - -	10
Mates, Midshipmen, and Cadets - - - - -	3		
Masters, Second Masters, and Assistants - - - - -	2	TOTAL - - - - -	28

A RETURN of the NUMBER of OFFICERS KILLED and WOUNDED during the CRIMEAN WAR, distinguishing the MILITARY and CIVIL BRANCHES.

Officers.	Number Killed.	Number Wounded.
Captains and Commanders	1	2
Lieutenants	6	18
Mates, Midshipmen, and Cadets	6	7
Masters, Second Masters, and Assistants	-	2
Marine Officers	-	2
Civilians (excluding Medical Officers)	-	2
Medical Officers	-	3
TOTAL	13	36

A. Bryson,
Director General.

Appendix, No. 55.

LIST of MEDICAL OFFICERS of the ARMY, whose Names have been Gazetted for the Victoria Cross since its first institution:

Assistant surgeon T. E. Hale, 7th Regiment. For gallantry in the trenches before Sebastopol in September 1855. (London Gazette of 5 May 1857.)

Assistant surgeon H. T. Sylvester, 23rd Regiment. For gallantry near the Redan in September 1855. (L. G. of 18 November 1857.)

Surgeon James Mouat, late 6th Dragoons. For going to the rescue of Lieut. Colonel Morris at the battle of Balaklava. (L. G. 2 June 1858.)

Assistant surgeon V. M. McMaster, 78th Regiment. For exposing himself to danger in bringing in the wounded at Lucknow in September 1857. (L. G. 18th June 1858.)

Surgeon A. D. Home, 90th Regiment. For bravery at Lucknow in September 1857.

Assistant surgeon Bradshaw, 90th Regiment. For bravery at Lucknow in September 1857.

Surgeon Joseph Jee, C.B., 78th Regiment. For bravery at Lucknow in September 1857.

Surgeon H. T. Reade, 61st Regiment. For bravery at Delhi in September 1857. (L. G. of 5th February 1861.)

Assistant surgeon Manley, Royal Artillery. For his conduct in endeavouring to save the lives of Captain Hay and others near Tauranga, New Zealand, in April 1864. (L. G. 22 September 1864.)

Assistant surgeon W. Temple, Royal Artillery. For gallantry at Rangiriri, New Zealand, in November 1863. (L. G. of 22 September 1864.)

War Office,
December 1865.

Appendix, No. 56.

STATEMENT of the PAY and ALLOWANCES of the SURGEONS employed by the Mail Packet Companies.

British and North American Royal Mail Steam Packet Company	5s. per diem, and 1s. 6d. per diem additional while actually at sea.
Peninsular and Oriental Steam Navigation Company	10l. per annum on home station; 13l. per month when serving eastward of Suez, with an addition of 25 per cent. after seven years' service, and 50 per cent. after ten years' service.
Royal Mail Steam Packet Company	100l. per annum on entry. 120l. after three years' service, when employed inter-colonially. 100l. when on transatlantic service. 120l., senior surgeon. 1s. 3d. a day additional allowed when at sea.

Note.—The surgeons are prohibited from demanding fees from passengers, but are allowed to receive them when offered.

Appendix, No 57.

A List of Senior STAFF SURGEONS and SURGEONS of the ROYAL NAVY, showing the Loss of Time they have sustained from not being able to obtain Employment.

Seniority from 1st January 1857 to 31st December 1846.

NAME.	Original Entry into the Service.	Time served.	Loss of Time on Half Pay.
(P. Martyn)	25 Oct. 1827	Yrs. 44 Mths. 11	Yrs. 23 Mths. 4
Greater part of time lost by declining service.			
G. D. MacLaren	22 Dec. 1828	25 2	11 9
T. Frazer, M.D.	10 Mar. 1828	33 10	3 11
John Sloan, M.D.	10 Dec. 1828	26 9	10 2
J. Moody	8 Jan. 1829	27 10	9 0
W. T. Rogers	28 Feb. 1835	16 6	14 3
Unable to serve from defective vision.			
R. T. C. Scott	18 Oct. 1833	27 1	5 1
T. H. Keown	7 Feb. 1833	16 6	11 4
A portion of time lost from ill health.			
J. Stewart (B.), M.D.	30 May 1836	14 3	15 3
J. Bower, M.D.	15 July 1836	21 5	7 11
C. D. Steel	12 Jan. 1837	23 4	5 6
J. H. Carruthers	5 Sept. 1832	21 2	12 1
Part of time lost by declining service.			
J. Vaughan	23 May 1837	23 10	4 0
A. Anderson (B.), M.D.	13 July 1839	19 1	16 4
Part of time lost by declining service.			
M. T. West	13 Dec. 1838	19 0	7 11
J. J. Crawford, M.D.	1 June 1838	20 1	7 5
E. H. Cress, M.D.	8 June 1837	21 5	7 1
Two years lost on half-pay by his own request.			
R. Grahame, M.D.	7 Sept. 1835	27 0	3 2
J. Walsh, M.D.	28 Dec. 1838	20 0	6 11
W. W. Baynes	13 July 1838	23 9	3 8
R. W. Clarke	21 Jan. 1836	24 5	5 5
E. Nolloth, M.D.	18 Aug. 1835	22 0	8 4
J. F. Charlton, M.D.	19 Mar. 1836	27 7	2 4
A. J. Little	20 May 1836	21 7	8 10
J. Stirling, M.D.	20 Nov. 1840	21 8	3 5
J. P. Burke, M.D.	19 Jan. 1841	22 3	2 8
S. W. Webb	16 Dec. 1836	22 9	6 4
J. H. Patterson, M.D.	18 July 1838	22 9	4 9
Wm. Loney, M.D.	19 Nov. 1839	21 4	4 10
E. Heath, M.D.	13 Oct. 1841	20 0	4 2
J. L. Donnet, M.D.	27 July 1840	23 8	1 10
T. Somerville	18 May 1837	23 1	5 6
C. T. S. Kevern	21 June 1836	25 1	4 5
H. Trevan, M.D.	16 Nov. 1836	22 9	6 5
R. Grigor, M.D.	29 Sept. 1837	23 2	5 1
W. D. Kerr, M.D.	2 Nov. 1836	19 11	9 3
J. Thompson (C.), M.D.	16 Dec. 1836	22 8	6 5
J. A. Miller	8 Aug. 1833	19 7	10 10
D. Lyall, M.D.	6 June 1839	24 0	2 6
A. Murray	17 Nov. 1837	23 0	5 1
J. S. Acheson	29 Nov. 1837	22 3	5 9
J. S. Davidson	13 Dec. 1837	16 6	11 7
J. T. Jenkins	9 May 1838	20 10	6 10
W. R. Dalton	19 June 1838	21 6	6 0
J. G. Risk	10 Aug. 1838	18 10	8 7
J. G. Buchanan	1 May 1839	18 5	8 2
John King	30 April 1840	21 6	4 2
L. C. Urquhart	7 Dec. 1838	15 4	11 9

Average loss of time to the foregoing 47 senior officers about seven years each (P. Martyn not included).

Seniority from 1st January 1847 to 31st December 1856.

Thos. Stratton, M.D.	19 Dec. 1837	24 11	3 1
A. Graham, M.D.	19 Nov. 1838	21 7	5 6
W. B. Fegen	13 Nov. 1840	20 6	4 7
Jas. Mitchell (B.), M.D.	16 Mar. 1838	27 7	7 2
Jas. Harvey	10 Aug. 1838	20 1	7 3
Robt. Pottinger	3 May 1839	22 0	4 7
Hy. Edmonds, M.D.	29 Aug. 1838	22 8	4 8
J. C. Walsh	15 July 1840	20 4	5 1
F. Negus	2 June 1842	19 10	3 3
G. A. Nicolls, M.D.	27 July 1840	15 5	10 0
The greater part of time lost from ill health.			
Jas. Davidson, M.D.	19 Nov. 1838	20 7	6 6
F. Harvey	30 Mar. 1839	20 4	6 5
Time lost partly from ill health.			
T. Nelson, M.D.	2 Jan. 1840	22 2	3 9
Josh. Henderson	17 Nov. 1840	22 5	2 8
G. Veo	2 Mar. 1842	18 11	4 10
H. Piers	3 May 1842	21 6	2 1
W. M. Saunders, M.D.	20 Sept. 1841	20 9	3 6
A. W. W. Babington	5 July 1841	19 6	4 11
R. Wilcox	6 Jan. 1841	20 10	4 1
H. Richardson, M.D.	20 May 1841	20 3	4 4
T. R. Pickthorn	15 June 1842	19 8	3 10
J. Ward (A.)	11 July 1843	18 0	4 5
F. Dixon, M.D.	24 Oct. 1845	17 0	3 2
M. Walling, M.D.	31 Dec. 1846	16 11	2 1
J. C. Sabben	6 Nov. 1833	28 0	4 1
Jas. Peters	16 July 1838	14 9	12 8

Time lost by holding a colonial appointment.

N. Littleton	10 May 1841	15 5	9 2
Time lost partly from ill health.			
F. M. Rayner	8 June 1841	22 8	1 10
John Ternan, M.D.	18 June 1841	21 3	3 3
M. Burton, M.D.	17 Aug. 1841	20 10	3 6
Josh. Caldwell	31 Mar. 1838	20 9	7 0

Forfeited about ten years' seniority as surgeon.

W. T. Donville, M.D.	3 May 1842	22 3	1 4
F. F. Morgan	3 July 1845	16 8	3 9
W. Lawrence	8 Oct. 1841	20 8	3 6
J. Bernard (B.)	8 Oct. 1841	20 9	3 5
W. G. Goldin, M.D.	8 Oct. 1841	20 6	3 8
Jas. Campbell (a)	9 June 1845	11 0	9 6

Time lost by holding a colonial appointment.

Appendix.

N A M E.	Original Entry into the Service.	Time served.	Loss of Time on Half Pay.
John Cockin	13 Oct. 1841	Yrs. 20 Mths. 1	4 1
John McSwiney	2 July 1847	15 10	2 7
Thos. Seecombe	6 Feb. 1845	18 6	2 4
Hy. Slade	4 June 1847	15 6	3 0
Chas. Forbes	13 Oct. 1841	19 0	5 2
A. Adams	13 Oct. 1841	21 8	2 6
R. Hastings, M.D.	10 Dec. 1841	20 9	3 3
John Elliott	17 Jan. 1846	16 2	3 9
R. D. Pritchard	27 Nov. 1841	18 10	5 3
W. Macleod, M.D.	18 Jan. 1842	21 6	2 5
J. J. Martin	22 Jan. 1842	18 9	5 2
W. H. Sloggett	2 Apr. 1842	21 9	1 11
S. S. D. Wells	8 Mar. 1845	19 11	0 10
Jas. Jenkins, M.D.	27 Dec. 1841	23 0	1 0
L. J. Monteith	20 Apr. 1843	17 5	6 3
G. J. Willes, M.D.	8 Jan. 1844	15 5	3 8
John Jack	5 Jan. 1842	18 10	5 1
T. M. Costello	18 Jan. 1842	16 11	7 0
Time lost partly from ill health.			
D. J. Duigan, M.D.	26 July 1844	18 10	2 7
W. B. Dalby, M.D.	12 May 1846	14 11	4 8
Time lost partly from ill health.			
S. Wade	20 May 1846	16 4	3 3
Wm. Duvis, M.D.	3 Feb. 1843	21 9	1 1
J. W. Reid (B.), M.D.	6 Feb. 1845	19 5	1 5
S. Bowden, M.D.	1 Mar. 1845	18 6	2 3
R. C. Scott	30 Dec. 1842	16 9	1 5
G. H. Ryan, M.D.	26 July 1844	18 10	4 2
J. T. U. Bremner, M.D.	18 Oct. 1844	15 7	5 8
John Forbes (D.)	31 Dec. 1846	16 1	4 0
D. L. Morgan	7 Sept. 1847	17 6	0 10
John Cotton, M.D.	27 Jan. 1849	16 0	0 11
Geo. Mason, M.D.	13 Aug. 1849	10 7	5 10
John Wallace			
Time lost from ill health.			
Wm. Hoggan, M.D.	2 June 1842	21 6	2 0
John Andrews (B.), M.D.	3 Feb. 1843	18 3	4 7
Wm. Smith, M.D.	29 July 1843	19 6	3 0
John Gray (E.)	8 Apr. 1844	15 2	6 6
Time lost partly from ill health.			
Chas. McShane	17 Aug. 1844	20 0	1 4
D. D. Cronin, M.D.	18 Oct. 1844	17 10	3 5
W. T. Billings	1 Mar. 1845	12 8	8 1
Time lost partly from bad health.			
J. T. Caddy, M.D.	31 Mar. 1845	18 5	2 4
W. N. Braks	17 Apr. 1845	18 0	2 8
W. Ross (B.), M.D.	3 July . . .	18 0	2 5
F. W. Blake, M.D.	13 Apr. 1846	16 0	2 8
Jas. Whicher, M.D.	4 Aug. 1846	19 1	0 3
Wm. L. Gordon, M.D.	17 Dec. 1846	16 9	2 4
Jas. Henry, M.D.	4 July 1842	16 4	7 1
Time lost partly from bad health.			
H. M. Speer	8 Jan. 1845	18 6	2 5
A. Brown, M.D.	9 June 1845	18 6	2 0
C. D. Shephard	9 June 1845	17 1	3 5
G. B. Hill	4 July 1846	17 7	1 11
Geo. Duncan	1 Mar. 1845	17 6	3 3
T. J. Breen	10 July 1847	17 10	0 8
A. Irwin	4 Jan. 1851	14 2	0 9
G. F. A. Drew	22 Feb. 1851	13 4	1 6
A. Watson, M.D.	6 Jan. 1848	14 5	3 6
F. McAree	9 June 1845	14 3	6 3
Time lost partly from bad health.			
W. H. Cameron	3 July 1845	15 8	4 10
Time lost partly from bad health.			
Hy. Arnot, M.D.	2 Jan. 1846	15 12	4 0
J. Christie, M.D.	8 Jan. 1846	15 6	4 5
Time lost partly from bad health.			
H. Gimlett, M.D.	30 May 1846	17 6	2 1
Hy. Loney	4 June 1846	17 0	2 6
D. McEwan, M.D.	29 Nov. 1847	11 0	7 1
Time lost partly from bad health.			
Geo. Gordon	26 Oct. 1846	14 4	4 11
Time lost partly from bad health.			
W. E. O'Brien	16 Nov. 1846	15 3	3 11
Wm. Crawford	16 Nov. 1846	16 0	3 1
W. T. Wilson	31 Dec. 1846	17 2	1 14
Wm. H. Clarke	31 Dec. 1846	17 3	1 10
Wm. Patrick	8 Nov. 1847	16 11	1 3
J. C. Ingles	8 Nov. 1847	15 8	2 6
R. Irvine, M.D.	2 Feb. 1848	16 0	1 10
F. H. Blaxall, M.D.	8 Mar. 1848	16 8	1 1
C. Sproull	24 Mar. 1848	15 6	2 3
Wm. Telfer	17 July 1848	16 2	1 3
C. F. A. Courtney	28 July 1848	16 0	1 5
H. H. Smith, M.D.	2 Aug. 1848	14 11	2 6
J. R. Holman, M.D.	21 May 1847	17 1	1 6
C. K. Ord, M.D.	27 Oct. 1847	17 0	1 2

Average loss of time to the foregoing 114 officers, about 3½ years each.

A. Bryson,
Director General.

Appendix, No. 58.

Sir,
In reference to Major General Sir E. Lugard's minute, conveying Lord de Grey's wish to have a special report of the last examination (August 1864) of candidates for the army medical service, we have the honour to make the following statement:—

The number of candidates on this occasion was 88, a greater number than had ever presented themselves before. In accordance with Lord de Grey's wishes, the examination was slightly modified; the natural history examination

being made optional, and not compulsory, and a practical examination in drugs being instituted. In other respects the examination was conducted as heretofore.

On account of these changes, there was an alteration in the number of marks assigned, which will be best understood from the following table:—

	Old Examination.	New Examination.
	No. of Marks.	No. of Marks.
Medicine - - -	1,000	1,000
Surgery - - -	1,000	1,000
Anatomy and Physiology	1,000	1,000
Natural History - -	500	300
Drugs - - -	-	100
TOTAL - - -	3,500	3,400

In the new examination the total number of marks qualifying for admission was 3,100, and in addition 300 marks could be gained in the optional examination in natural history.

In former examinations the number of marks entitling to admission to the first, second, and third classes respectively were thus arranged:—

Over $\frac{2}{3}$ of whole number of marks, 1st class.
Below $\frac{2}{3}$ and over $\frac{1}{2}$ " 2nd class.
Below $\frac{1}{2}$ and over $\frac{1}{3}$ " 3rd class.

In the last examination the same arrangement was followed, the marks for admission being calculated on the compulsory part of the examination (3,100 marks), but the names being arranged in order of merit on the total number which could be gained (3,400 marks).

In forming an opinion on the relative merit of these candidates, as contrasted with those of former years, we have had recourse to the plan of comparing the number of marks gained in the three subjects of medicine, surgery, and anatomy, with those gained in the same subjects in previous years. The alteration in the mode of examining on natural history rendered it necessary to exclude this subject from the comparison.

The annexed table will give Lord de Grey the desired information; but, to save trouble, it may be desirable to state here the chief conclusions deducible from it:—

I.—THE TOTAL NUMBER OF MARKS EXCLUSIVE OF NATURAL HISTORY.

Taking all the examinations since August 1860, the average number of marks gained by each candidate has been 1,450.

In August 1864 the average number was 1,412.

The highest average was in February 1861, when it amounted to 1,754 marks. The lowest was in August 1862, when the average was 1,278 marks.

The examination in August 1864 was, therefore, a medium one, neither the best nor the worst which has taken place.

If the examinations are arranged in the order of the average of the total marks, they stand thus:—

Order.	Date of Examination.*	No. of Marks.
1	February 1861 - - -	1,754
2	August 1860 - - -	1,561
3	February 1863 - - -	1,491
4	February 1862 - - -	1,481
5	February and March 1864 - -	1,432
6	August 1864 - - -	1,412
7	August 1863 - - -	1,393
8	August 1862 - - -	1,278

* There was no examination in August 1861.

It will be seen that the examination in August last ranks sixth on the list.

The reason why the average number of marks in February 1861 is so much greater than in the other examinations is this, there were only 20 vacancies, while there were 44 competitors; so that men who would have been admitted had there been vacancies were excluded. It was, in fact, the only really competitive examination.

II.—THE MARKS IN THE DIFFERENT SUBJECTS.

Medicine.

The mean number of marks gained in all the examinations has been 519. In August 1864 the mean number was 515, or only four below the mean of the whole.

The

The relation to the other examinations will be seen from the following table :—

Date of Examination.	Average Number of Marks Gained in Medicine.	Order of Merit.
August 1860 - - -	617	1
February 1861 - - -	571	2
February 1862 - - -	457	8
August 1862 - - -	475	7
February 1863 - - -	524	3
August 1863 - - -	522	4
February and March 1864 - - -	487	6
August 1864 - - -	515	5

Surgery.

The mean number of marks gained in all the examinations has been 515. In August 1864 the mean number was 517, or 2 above the average. The relation to the other examinations is as follows :—

Date.	Average Number of Marks Gained in Surgery.	Order of Merit of the Examination.
August 1860 - - -	545	3
February 1861 - - -	680	1
February 1862 - - -	616	2
August 1862 - - -	484	6
February 1863 - - -	507	5
August 1863 - - -	421	8
February and March 1864 - - -	468	7
August 1864 - - -	515	4

Anatomy and Physiology.

The average number of marks in all the examinations has been 416.

In August 1864 the mean number was 380, or 36 below the average.

The relative order is as follows :—

Date.	Number of Marks.	Order of Merit.
August 1860 - - -	399	6
February 1861 - - -	503	1
February 1862 - - -	408	5
August 1862 - - -	319	8
February 1863 - - -	460	3
August 1863 - - -	450	4
February and March 1864 - - -	477	2
August 1864 - - -	380	7

This contrast will show pretty clearly the relative merit of the examination of August 1864 as compared with the former; but we have thought it advisable to test the matter in another way.

Comparison of the five best and the five worst of the successful Candidates in each Examination.

The annexed table shows this calculation, and the following extract from it gives the main facts :—

The five first Men.

	Medicine.	Surgery.	Anatomy.
Average number of marks gained by the five first men in eight examinations -	664	607	572
Average number gained by the five first in August 1864 -	676	663	524

It therefore appears that the five first men in August 1864 were rather better than the mean in medicine and surgery, and were rather below the mean in anatomy and physiology.

The highest average of the five first men in any examination was, in medicine 766, in surgery 779, in anatomy and physiology 670; but these numbers recurred in three several examinations.

The five last Men.

	Medicine.	Surgery.	Anatomy.
Average number of marks gained by the five last men in eight examinations -	449	438	300
Average number gained by the last five men in August 1864	402	422	217

The five last men were therefore a little below the average in medicine and surgery, and considerably below it in anatomy. They are, however, better in medicine than in February 1862, August 1863, and February 1864. They are better in surgery than the five last in August 1863 and February 1864. They are better in anatomy than in August 1862.

We have now tested this matter in every way that occurs to us, and our conclusion is that the candidates in August 1864 were a fair average. As might be expected with so great a number, the men at the top of the list were better than usual; the men who were last on the list were better than in some other years, though slightly below the average of the whole; but this, it may be observed, was more due to their deficiency in anatomy and physiology than in the practical parts of medicine and surgery. The subjoined table permits a comparison to be made between the individual men if it be desired.

Natural History.

In the preceding part of the Report we have contrasted the examination of August 1864 with the previous examinations in the three subjects of medicine, surgery, and anatomy. We now proceed to make a few further remarks on the examination of last August.

As already stated, the Natural History examination was permissive, and not compulsory. Nevertheless, no less than 75 gentlemen, or 85 per cent., voluntarily underwent it. The answers were as good as the average. We should mention that this part of the examination is not a bad test of the general education and accomplishments of the men, and those who are at the top of the list in Natural History have, almost without exception, been so in the other subjects also.

In our examinations there is no instance of a man well acquainted with Natural History being rejected for ignorance of other subjects.

With regard to the examination in drugs, it was instituted in compliance with the opinions expressed in the Senate of the Army Medical School, that some of the candidates sent to Netley had shown ignorance on this important point, and that an examination was desirable. As far as we could judge, there was no greater ignorance shown on this subject at the last examination than at the previous ones. Judging, however, from the absolute ignorance of drugs displayed by some of the candidates, both in this and in previous instances, we are persuaded that the institution of an examination on the subject is a necessary measure.

We have, &c.

(signed) *Geo. Bush, F.R.S.,*
Prescott Hewett,
Jos. D. Hooker, M.D., F.R.S.,
C. A. Parkes, M.D., F.R.S., } *Examiners.*

The Director General,
 Army Medical Department.

COMPARATIVE STATEMENT of the Number of Marks obtained by the Candidates for the Medical Service of the Army who passed successfully the CHELSEA EXAMINATIONS from the opening of the Army Medical School, Autumn 1860, to the present time, October 1864.

(Maximum Number of Marks obtainable in each of the undermentioned Three Subjects = 1,000.)

	August 1860 (exclusive of 14 Candidates for Her Majesty's Indian Army).			February 1861.			August 1861.	February 1862.			August 1862.			February 1863.			August 1863.			February 1864 and March 1864.			August 1864.				
	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	No Examina- tion.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.		
First man -	827	703	690	650	738	760	-	575	686	570	625	595	735	655	695	510	750	590	650	740	415	670	730	735	550		
Second -	820	730	630	640	790	630	-	550	727	600	670	515	583	492	510	580	495	606	720	750	688	545	670	620	550		
Third -	755	635	490	685	840	525	-	565	780	570	710	515	467	500	470	600	700	495	680	495	608	730	640	635	505		
Fourth -	780	576	585	725	790	475	-	560	698	410	520	625	395	655	600	430	710	542	540	720	610	600	630	650	480		
Fifth -	650	533	530	615	735	570	-	540	653	440	640	585	290	465	490	620	695	417	560	495	535	685	710	675	535		
Total of first Five Men -	3,882	3,177	2,925	3,315	3,893	2,960	-	2,790	3,544	2,590	3,165	2,835	2,470	2,767	2,765	2,740	3,350	2,650	3,350	3,200	2,856	3,230	3,380	3,315	2,620		
Mean -	766	635	585	663	779	592	-	558	709	518	633	567	494	553	553	548	670	530	670	640	571	646	676	663	524		
Last man but four -	470	550	346	535	725	345	-	350	528	285	300	505	225	550	450	360	400	410	328	420	395	370	420	380	275		
" three -	505	533	326	460	615	575	-	275	568	240	465	425	167	420	520	438	490	321	341	340	548	257	465	340	250		
" two -	430	474	285	380	580	420	-	365	470	275	410	385	225	460	490	410	615	296	228	400	377	315	460	480	130		
" one -	490	440	150	455	500	495	-	340	524	300	350	388	230	548	420	300	375	353	340	375	383	340	360	470	185		
Last man -	505	486	196	470	595	440	-	305	418	345	370	470	125	575	345	325	410	472	240	410	395	300	305	440	245		
Total of last Five Men -	2,400	2,433	1,303	2,300	3,015	2,275	-	1,635	2,508	1,455	1,895	2,173	972	2,553	2,225	1,833	2,290	1,852	1,477	1,945	2,098	1,582	2,010	2,110	1,085		
Mean -	480	487	261	460	603	455	-	327	502	289	379	435	194	511	445	367	458	370	295	389	420	316	402	422	217		
Number of Candidates presenting them- selves at Chelsea -	-	38	-	-	44	-	-	-	30	-	-	34	-	-	41	-	-	43	-	-	63	-	-	88	-		
Number of Candidates passed at Chelsea	-	29	-	-	20	-	-	-	19	-	-	28	-	-	15	-	-	33	-	-	43	-	-	77	-		
(20 only required.)																											
Grand mean number of Marks of all the Candidates passed each exami- nation -	617	545	399	571	650	503	-	457	616	408	475	484	319	524	507	460	522	421	450	487	468	477	515	517	380		
{ 17,892 15,793 11,565 11,425 13,597 10,060 8,685 11,698 7,755 13,310 13,564 8,944 7,854 7,005 6,905 17,230 13,893 14,861 20,945 20,117 20,490 39,690 39,815 29,270																											

RECAPITULATION.

Average Number of Marks gained, as shown by Eight consecutive Examinations.						Among a Total of 264 Candidates who passed successfully the Eight Chelsea Examinations between August 1860 and August 1864.								
By the first Five Men.			By the last Five Men.			The Maximum			The Minimum			The Grand Mean		
						of Marks gained was, in								
Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.	Medicine.	Surgery.	Anatomy.
664	607	572	449	438	300	766	779	670	379	327	194	519	515	416
$\left(\frac{5,310}{8}\right)$	$\left(\frac{4,856}{8}\right)$	$\left(\frac{4,577}{8}\right)$	$\left(\frac{3,594}{8}\right)$	$\left(\frac{3,507}{8}\right)$	$\left(\frac{2,399}{8}\right)$							$\left(\frac{137,031}{264}\right)$	$\frac{135,972}{264}$	$\left(\frac{109,850}{264}\right)$

On comparing the last Eight Examinations by adding the Averages of the Marks obtained,—

A. In all Three Subjects, viz.,

Medicine, Surgery, and Anatomy, and

B. In Surgery and Medicine,

at each Examination, the “Order of Merit” among the Eight respective Examinations appears as follows :

Date of Examination at Chelsea.	A.		B.	
	Grand Average of Marks obtained at each Examination in	Order of Merit in	Grand Average of Marks obtained in	Order of Merit in
	The Three Subjects, Medicine, Surgery, and Anatomy.		Medicine and Surgery.	
August 1860 - - - - -	1,561	2	1,162	2
February 1861 - - - - -	1,754	1	1,251	1
February 1862 - - - - -	1,481	4	1,073	3
August 1862 - - - - -	1,278	8	959	6
February 1863 - - - - -	1,491	3	1,031	5
August 1863 - - - - -	1,393	7	943	8
February and March 1864 - - - - -	1,432	5	955	7
August 1864 - - - - -	1,412	6	1,032	4
Average of the Eight Examinations, collectively	1,450	- -	1,034	—

Appendix, No. 59.

CLASSIFIED STATEMENT of the MARKS obtained in the THREE PRINCIPAL SUBJECTS in which the CANDIDATES for ASSISTANT SURGEONCIES in HER MAJESTY'S ROYAL ARMY were examined at the several EXAMINATIONS held at *Chelsea* since the Establishment of the ARMY MEDICAL SCHOOL, in Autumn 1860.

Maximum obtainable in Medicine	-	-	-	-	-	-	-	1,000
"	"	Surgery	-	-	-	-	-	1,000
"	"	Anatomy	-	-	-	-	-	1,000
								3,000

Minimum required to pass (one-third of Maximum) - - - 1,000

N.B.—The Marks obtained in Natural History and knowledge of Drugs are not included in this Return.

No. of Session at A. M. School.	Date of Examination at Chelsea.	Total of Candidates		Average Number of Marks of all the Candidates who Passed successfully.					Figure of Merit of each Examination, exclusive of that held in Feb. 1861, that having been competitive, 1 to 9.				Per-centage of Candidates obtaining each				REMARKS.
		Competing.	Passed.	Med.	Surg.	Anat.	All 3 Sub-jects.		Med.	Surg.	Anat.	TOTAL.	1,800 Marks, and over.	Under 1,800, over 1,500.	Under 1,500, over 1,200.	1,200 Marks, and under.	
I.	Aug. 1860	38	29	617	545	399	1,561		1	2	7	1	13·8	37·9	37·9	10·4	Competitive for a limited number of vacancies.
II.	Feb. 1861	44	20	571	680	503	1,754		-	-	-	-	45·	45·	10·	-	
III.	-	-	-	-	-	-	-	No Examination.									
IV.	Feb. 1862	30	19	457	616	408	1,481		8	1	6	4	15·8	42·1	15·8	26·3	
V.	Aug. 1862	34	28	475	484	319	1,278		7	5	9	9	7·1	10·7	39·2	43·	
VI.	Feb. 1863	41	15	524	507	460	1,491		3	4	4	3	6·6	46·7	46·7	-	
VII.	Aug. 1863	43	33	522	421	450	1,393		4	8	5	7	9·1	18·2	54·5	18·2	
VIII.	Feb. and Mar. 1864	63	43	487	468	477	1,432		6	6	2	5	9·3	20·9	55·8	14·	
IX.	Aug. 1864	88	77	515	517	380	1,412		5	3	8	6	5·2	29·9	44·2	20·7	
X.	Feb. 1865	57	39	616	378	507	1,501		2	9	1	2	7·7	46·2	25·6	20·6	
XI.	Aug. 1865	32	17	440	423	464	1,327		9	7	3	8	-	35·3	23·5	41·2	
Grand Average of Nine Examinations leaving out that of Feb. 1861 -		(470)	(320)														
		426	300	523	481	425	1,429		-	-	-	-	8·	30·3	40·7	21·	

Royal Victoria Hospital, Netley,
5 January 1866.

Appendix, No. 60.

CLASSIFIED STATEMENT of the MARKS obtained in all the FOUR SUBJECTS in which the CANDIDATES for ASSISTANT SURGEONCIES in HER MAJESTY'S ROYAL ARMY were examined at the close of each Session of the ARMY MEDICAL SCHOOL, beginning with the Fourth Session, when the subjoined MAXIMUM STANDARD of MARKS was introduced, previous to which Period the Sessions were not comparable.

Maximum obtainable in Medicine, = (or reduced to)	900
” ” Surgery	990
” ” Hygiene	900
” ” Pathology	800

3,500

Minimum to pass - - - 1,167

No.	Date of Session.	Number of Candidates passed through A. M. School.	Average Numbers of Marks of all the Candidates who Passed successfully, in						Figure of Merit of each Session, from 1 to 7.					Per-centage of Candidates obtaining				REMARKS.
			Mil. Med.	Mil. Surg.	Hyg.	Path.	All 4 Subjects.		Med.	Surg.	Hyg.	Path.	TOTAL.	3,000 Marks, and over.	Under 3,000, over 2,400.	Under 2,400, over 1,800.	1,800 Marks, and less.	
IV.	Summer, 1862	18	679	610	634	477	2,400		1	1	1	3	2	5·6	44·4	50·	-	
V.	Winter, 1862-3	27	627	490	624	513	2,272		3	4	2	2	3	3·7	37·	55·6	3·7	
VI.	Summer, 1863	15	672	596	616	518	2,402		2	2	3	1	1	-	60·	33·3	6·7	
VII.	Winter, 1863-4	33	572	521	614	399	2,106		5	3	4	7	4	6·	18·2	57·6	18·2	
VIII.	Summer, 1864	39	617	434	534	435	2,020		4	6	6	5	5	-	10·3	56·4	33·3	
IX.	Winter, 1864-5	77	529	476	540	446	1,991		6	5	5	4	6	-	18·2	52·9	29·9	
X.	Summer, 1865	38	445	431	520	419	1,815		7	7	7	6	7	2·6	-	50·	47·4	
Mean of these Seven Sessions -		247	566	487	568	448	2,069		-	-	-	-	-	2·4	26·8	50·8	20·	

Royal Victoria Hospital, Netley,
5 January 1866.

Appendix, No. 61.

Appendix.

CLASSIFIED STATEMENT, in PER-CENTAGES, of the AGGREGATE NUMBER of MARKS obtained by the CANDIDATES for ASSISTANT SURGEONCIES in HER MAJESTY'S ROYAL ARMY, who have passed successfully both the EXAMINATIONS at Chelsea and at the ARMY MEDICAL SCHOOL; beginning from the Fourth School Session, when the present Standard of Marks was introduced, previous to which period the Sessions were not comparable.

Maximum obtainable in all subjects at Chelsea - - - 3,400 marks (or reduced to that sum).
 " " " the R. M. School - 3,500 " " "

Total obtainable - - - 6,900

Minimum to pass (one-third of maximum) - - - 2,300

No.	Date of Session.	Total of Candidates passed successfully through A. M. S.	Mean Number of Marks per Candidate in each Session.	Figure of Merit of each Session, 1 to 7.	Per-centage of Candidates obtaining each				REMARKS.
					5,000 Marks, and more.	Under 5,000, over 4,000.	Under 4,000, over 3,000.	3,000 Marks, and less.	
IV.	Summer, 1862 -	18	3,994	2	5.6	55.5	33.3	5.6	
V.	Winter, 1862-3	27	3,720	3	3.7	26.	59.2	11.1	
VI.	Summer, 1863 -	15	4,027	1	-	46.7	46.7	6.6	
VII.	Winter, 1863-4	33	3,707	4	9.1	12.1	72.7	6.1	
VIII.	Summer, 1864 -	39	3,569	5	2.6	17.9	64.1	15.4	
IX.	Winter, 1864-5	77	3,526	6	2.6	18.2	61.	18.2	
X.	Summer, 1865 -	38	3,409	7	2.6	2.6	71.1	23.7	
Average of Seven Sessions		(247)	3,625	- -	3.6	20.2	61.6	14.6	

Royal Victoria Hospital, Netley, 5 January 1866.

Appendix, No. 62.

INTRODUCTORY LECTURE of the ELEVENTH SESSION of the ARMY MEDICAL SCHOOL, delivered at Netley, on 3rd October 1865, by T. Longmore, Esq., Deputy Inspector General and Professor of Medical Surgery.

Gentlemen,

A FEW sessions ago it was determined that the formal introductory lectures which were thought to be necessary in the early days of the Army Medical School should be discontinued, and that at the commencement of each fresh session the business for which the school was established should be directly entered upon. It was considered, on the one hand, that a knowledge of the objects of the school had become sufficiently diffused to prevent misunderstanding on the part of those who, under other circumstances, might have regarded it with jealousy, from a belief that the Government had organized an establishment which would interfere with the civil medical schools of the country; and, on the other hand, it was thought that the irksomeness to the professors of seeking new topics of discourse for two introductory lectures annually, was not balanced by any corresponding advantages to those for whose benefit the school was maintained. But, practically, we find it scarcely possible—with a new set of faces looking at us—with the benches of this theatre occupied by gentlemen to whom everything around is new, not merely the place itself, but the system, duties, and conduct of the school, and of the hospital with which it is connected—on whom the restraints of military discipline are suddenly imposed, instead of the self-regulated conduct of their time and its work to which they have been habituated at civil schools, and to whom the varied uniforms, according to duty and rank of the officers and men by whom they are surrounded, nay, the very uniform they themselves are wearing, are all strange—to whom we know from experience there are many things difficult at first to be understood, and liable to be misinterpreted,—practically, I say, under these circumstances, we find it scarcely possible to begin the work before us without some introductory observations by way of establishing mutual acquaintance and encouragement, and considering in general terms the road we are about to travel over together. Moreover, as each session passes and time advances, we meet with occurrences and changes to which reference seems desirable, in order that the interests of the school may be further advanced, and the character, standing, and efficiency of those who proceed from it promoted.

Firstly, then, in welcoming you to the Army Medical School, let me beg of you to dismiss from your minds the prejudiced remarks which are put forth from time to time respecting your being kept at school, notwithstanding you are holding licences for practice from colleges and universities; and let me ask you to wait until you know by experience what the nature of the work done here is, and can form for yourselves a fair idea of its probable value to you in the career you have selected, before you allow such notions to have any influence on your minds. Such disparaging remarks are, of course, made for the

purpose of deterring professional men from competing for appointments in the medical service of the army; but, as far as I know, they have only been made by persons practically unacquainted with the school, who allow their own conceptions to take the place of knowledge of the work which is really done, and who build upon this false foundation an equally false and untenable superstructure; and generally also by persons who are impressed with the notion that the duties of a military surgeon do not differ from those of practitioners in civil life. I have never known such remarks made by any one who had gone through the courses of instruction here; but, on the contrary, I have constantly heard at the close of the sessions, and that, too, from candidates who have been distinguished for the zeal with which they have taken advantage of the opportunities afforded them, expressions of regret that those opportunities have been of such short duration. Wait then, I say, till the end of the session, and then form your own opinions, and place no dependence on those of others. Even some who have been employed in the duties of the hospital, in connection with which the school is placed, go away with but imperfect notions of the work which is done in it, because they do not frequent the lecture-room or demonstrations in the post-mortem theatre, nor care to benefit by the splendid opportunities of improvement in hygienic and microscopical investigations and the other studies which may be pursued here with so much advantage. Some, on the other hand, and generally those who in the first instance are the most able officers, take advantage of all occasions of improvement which their occupations allow, and these alone can fairly estimate the advantages afforded to you by Her Majesty's Government in this establishment. I and many others who received commissions in the army medical service at a time when no such school existed, are able fully to appreciate its importance, and can honestly testify to its value from our own experience of the want at starting on our duties, of much of the information which you are now enabled to attain so easily.

It would be mere labour of repetition were I to take up your time with an account of the history of the Army Medical School, the causes and considerations which led to its establishment, the system on which it is constituted, or the purposes aimed at in the constitution so given. You may find full particulars on these matters in the Warrant issued by the Secretary of State for War, in March 1860, and in the introductory lecture delivered at the opening of the school in the presence of the lamented Lord Herbert, who took so active a part in its foundation. The lecture, and Lord Herbert's address on that occasion, are printed in the first of the published volumes of the Army Medical Reports. I recommend you to peruse them, as they will probably enable you to understand your position

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Neither do I propose to lay before you any systematic exposition of the work you will be engaged in during the coming session. Each professor in the opening lecture of his course will explain the special objects of his department, and the plan on which they are to be pursued. In addition to this programme, it will be my duty to explain to you, at starting, the general system of organization given to the Army Medical Department for admission into which you are now candidates, and into which it must be your own fault if you do not enter at the close of the session, its relations to all the other departments of the military service, the plan on which military hospitals, including regimental hospitals and general hospitals, such as this, the Royal Victoria Hospital, are ordered to be carried on; the functions of those in whom rest the military command and responsibility for discipline and order of the whole establishment, and of those in whom the professional direction is vested, as well as to explain to you the nature of the multifarious duties—professional, sanitary, and statistical, which will hereafter devolve on you as medical officers in the public service. I will, therefore, not further refer to these matters, beyond saying, that hereafter you must not forget you are now voluntarily entering an establishment, and adopting for your career in life a service, which has been systematically organised by the highest authorities of the realm, and that any unsanctioned departure from its established rules, will certainly lead to trouble as regards the individuals attempting to set them aside, as well as to interruption of that co-operation of different official departments, and steady progress of the train of public business which the regulations have been designed to ensure.

Without more allusion to the particular kind of work done at the school, I wish now to try and impress on you the necessity of making the most use you can of the few months during which the session lasts, and I will further ask you to bear with me while I call your attention to some points which may help to enhance the advantages of your studies, and to further your future advancement. At the commencement, let me tell you, it will greatly depend on yourselves whether the instruction offered you at Netley, practical as it is all attempted to be made, is turned to permanent account, or whether its benefit is little more, than temporary and nominal. You may go through your clinical duties in the wards; you may go through the practical courses of instruction in the hygienic laboratory and microscopical rooms; you may attend the lectures and demonstrations in this theatre; you may, at the examination at the close of the session, get enough marks to enable the professors to report you qualified for a commission as an assistant surgeon in the army; but if all along your mind has not been engaged in the work you have been doing, you will be far below the distance which may be indicated by the mere difference in number of marks between yourself and some other who has worked with a will; who has earnestly tried to teach himself, not merely to get by heart, but to fix in his understanding each step of the course he has been pursuing. A man may languidly accomplish a chemical process at the dictation of an instructor, or listlessly open his ears to an account of the special features presented by a given object microscopically observed, and possibly at the end may imagine he has imbibed thoroughly the instruction imparted to him. Let him try, after the lapse of a week or so, to ascertain for himself, by practical tests, how much of the instruction so received he retains. If the trial be sincerely and thoroughly made, he will probably come to the conclusion that although he had used his ears, his hands, his eyes, and had occupied a certain time in so doing, no real knowledge had resulted. So with the lectures given here: a discourse or demonstration may be torpidly followed; notes, or portions of it, may be jotted down from time to time, these notes afterwards committed to memory, rewritten on examination papers, and yet no useful knowledge have been gained. The outer senses have been ostensibly awake, but the mind has been asleep in the first instance; in the second, memory has been employed, but its treacherous character has not been guarded against by arming the understanding for its keeper. Contrast such a student, if a student he can be called, with another who has used his time and opportunities more wisely. Let us suppose his time spent in the occupations I just now referred to. In using the microscope, having neglected no opportunity of training himself in the manipulation of his instrument, having educated his eye to appreciate the appearances presented to it, in distinguishing those which are true from those which are fallacious, he notes the features of the structural object presented and described

to him, compares them with those of other objects previously observed, estimates their differences, and at last, by careful observation, contrast, and comparison, establishes such a knowledge of its nature and definite characters that, under whatever circumstances he may again meet with it, he will not fail to recognise it, or, if not present, to speak positively of his absence. But with such knowledge he will be able to do more; he will not merely be able to recognise the simple object itself with which he has thus become acquainted, but he will be in a position to trace it, even when modified to suit modified purposes, or when altered in some of its features by connection with other structures. According to the nature of the structure he has studied, the knowledge he has gained will assist him in unravelling the nature of some object previously uncertain, in deciding the nature of a doubtful diseased growth, in discussing the function of an organ presented to his notice for the first time; and thus he will be enabled to apply the information he has acquired to practical uses in the exercise of his professional functions, or in the advancement of scientific pursuits. Equally so with the analytical process in the hygienic laboratory. Having made himself acquainted with the actions, reactions, and combinations of the several articles employed in the investigation, having got a full comprehension of the "why" and "because" of what he has done, he has gained possession of a knowledge which can be applied not merely to the particular purpose through means of which he has acquired it, but to the determination of others of like importance. The individual steps of the process may be varied, may be joined with parts of other processes, and turned to endless account. So in the lecture-room. The listener with thought and understanding, who reasons on the facts presented to him, and on the principles or rules of guidance in practice deduced from them, acquires knowledge which is capable of application, not merely to the particular expressions of disease in connection with which the remarks of the lecturer have been made, but to a variety of others, perhaps not contemplated by the instructor, which will afterwards occur to him in his professional practice.

It is impossible to examine the written replies to the questions which are put at the examinations at the close of each session without observing that there have been two such classes of workers as I have described. Some replies contain formal statements, more or less correct, more or less complete, but stamped with the evidence of being mere transcripts from memory, reproductions of written notes of expressions caught at the moment they were delivered, but neither considered nor digested afterwards, and consequently having found no place in the understanding; while others, on the contrary, show by their clear arrangement and rational exposition of facts, by the general views taken, by the manner in which the relations of causes, effects, and deductions in particular instances are analysed and explained, that the understanding has been educated, and that the written paper is the offspring of a knowledge which has become a fixed possession of the writer.

There is one part of our future work which I wish to say a few words upon, and that is the clinical instruction which will be given by the professors and assistant professors in the wards of the hospital. Some whom I am addressing have, doubtless, been dressers or clinical clerks in civil hospitals, or perhaps assistants to gentlemen in private practice, and have thus become acquainted with the actual features of certain examples of disease and injury, and practically acquainted with their discrimination. But some others, and, as we have found by experience, not a few among those who have come here hitherto, have had no such advantages, or have had them only to a very limited extent. Not having obtained any insight into the features of diseases before proceeding to attend the courses of instruction at the established medical schools, such as was formerly acquired when the system of apprenticeship existed, and, at the hospitals to which the schools are attached, having been confined to looking on the patients from a distance, as it were, to hearing the casual intermitting remarks of surgeons and physicians as they went round the wards to visit their patients without having any active concern in their care or treatment, "walking the hospitals," they have come here with only that theoretical information and those crude general notions of diagnosis and therapeutics which entail, as a necessary result, endless unexpected doubts and difficulties when they are first applied to the actual work of practice. Some gentlemen have told me that they never had a patient under their care and treatment before they came to Netley, have never even been called upon practically to diagnose a case of disease or injury until they were required to do so in their competitive examination in London. They have never had to watch

watch the course of a disease through its varying phases, to appreciate its modifications of form and character according to age, habits, and constitution, or to feel the responsibility of its treatment, during the whole of their professional education. What wonder, then, that those who are practically unacquainted with the shades of distinction which require to be so carefully observed in order to determine differences in type of disease, who have never felt the necessity of the close and careful observation which is frequently required to decide with exactness upon the results of injury to some intricate portion of the human frame; what wonder that they should occasionally make the most startling mistakes in diagnosis, the most faulty suggestions as to practice, when they are first brought into contact with disabled patients. I know that in some hospitals steps are being taken to ensure that every student shall have a certain share of medical and surgical practice by introducing a polyclinic system, such as was so strongly advocated by Sir James Clark many years ago in his published writings; but it is yet far from being as general as circumstances have shown it desirable that it should be.

The clinical teachers of this hospital are placed in a position in which no other persons in the kingdom, perhaps, are placed as regards opportunities of observing the attainments of those who are just launched from professional training into professional practice. Gentlemen who have recently received licenses to practice from authorised bodies established in all parts of the three great divisions of the kingdom, are gathered together here. The teachers have to watch the manner in which these gentlemen deal practically with the treatment of disease; to observe their qualifications for the discharge of those professional duties, the right performance of which has been the ultimate object of their education. They ascertain their amount of real knowledge of the human frame, its conformation, and the effects of injuries and diseases upon it, not by word-of-mouth examination, but by their manner of proceeding to deal with the very things themselves. Now, while it is a pleasure to observe the practised dexterity of some, and their acquaintance with the right methods of arriving at sound conclusions as to the nature of the cases placed under their charge, I should be telling only part of the truth if I were not to add that it is occasionally a subject of surprise that others should be so completely adrift, so unable to distinguish common conditions of disease or effects of injuries, and so ignorant of the common manipulations necessary among the patients in the medical and surgical wards as they have shown themselves to be. Instances have occurred where it has been almost impossible to understand how the colleges which had presented those concerned with their licenses could have passed them as qualified, or what tests they applied to ascertain their fitness for practice. And these gentlemen who caused these impressions must have been considerably superior to others who had passed into civil practice: for, in competing for their army appointments, they had left others behind who had not been considered admissible. The same absence of practical knowledge has been from time to time exhibited in the post-mortem examination room. The manner of proceeding even to open the body for the display of its cavities and their contents, still more of investigating or expounding their condition, has been quite strange to some: they had never had the operation to perform. There must be something bad in the system of teaching at those places whence such instances of deficiency come; and it is a serious matter for those to whom the regulation of professional education is entrusted to consider what must be occasionally the consequences of authorising for practice persons so unacquainted with the practical work of their profession. I am well aware that experience can only be attained with years; that under any system of education the experience of those who have recently received licenses of practice must be inferior to that of others who have had opportunities of extensive observation; but it is to be remembered that in the remarks I have been making, I have referred to the difference in attainments which has been exhibited amongst men of about the same professional standing as to years, and that there is little reason to doubt, therefore, if some amongst them, under one system of education, have gained solidly practical knowledge, others, who have been so deficient as I have mentioned, might equally have gained it under a like system.

Do not let me be misunderstood when I make these remarks. They are applicable only to exceptional instances which have come to notice. The attempts which have been publicly made to depreciate universally, without distinction, the attainments of the gentlemen who have been of late entering the medical service of the army, by stigmatizing them as third-class students, for the sake of achieving

certain objects of general policy, has been most unfair and unworthy. At all events, every gentleman who has entered the public service has passed through a competitive examination, which others had tried to do and failed in, and which probably more had thought fit not to face, from a consciousness of probability of failure. Those who have published such charges should inspect their own ranks, for it may fairly be presumed that the candidates who have not succeeded at the competitive examinations have passed into civil practice. The division into three classes of those who passed through the competitive examination in London gave the opportunity for this erroneous stigma being propagated. This classification really corresponded with the separation into classes of those who have undergone an examination for honours in a university. But it was interpreted by those who did not understand it, or did not choose to understand it, to signify the general attainments of those concerned, to comprehend degrees of comparison with the whole of the passed students of Great Britain. Those who were in the third of these three classes, were publicly called students of third-rate ability. As well might a master of arts who had come out in the second class in the competition for classical honours at Oxford be stamped for life as a man of second-rate ability. Unfounded, however, as the assumption was on which the appellation of third-class students was given to those who were entering the medical department of the army, it had an injurious effect among many who were not acquainted with the circumstances whence it sprang, and was a source of pain to those to whom it was applied. Hence it became necessary, in order to prevent this abuse of terms, to abandon the division into classes of those who had successfully passed through the competitive examination in London, and to arrange the list of names simply according to order of merit, as is done in all other army competitive examinations.

I was led into this digression when speaking of the deficiency in practical knowledge of some who have nevertheless been licensed as practitioners. To those gentlemen who have not had the advantages of professional practice, the clinical work here, brief as the period for it is, is a great boon, as it is also a great safeguard to the public service; and I will briefly mention the manner in which it is performed. Each candidate is placed in professional charge, under the directions of the professors, of a certain number of patients; he is required to form his own diagnosis by personal examination, and to place on record in his case book the local and general symptoms of each case, and the interpretation he gives to them, to prescribe the treatment, and to order the diets according to the authorised scale of military hospitals. While engaged in this duty, he is made acquainted with the special relations of each case as regards its military bearings, both as respects the public service and the soldier himself. On the occurrence of the death of a patient, an examination is conducted, still practically by the candidates themselves, under the directions of the professor of pathology, so that not only the conclusions arrived at regarding the nature of the disease each patient may have laboured under, may be subjected to the test of actual inspection, but at the same time, that the habit may be acquired of examining every part of the body with the care and minuteness with which such investigations are now required to be conducted to be of real value, as well as of lucidly describing the results in the established records. The importance of such clinical practice as I have sketched out cannot be overrated, especially as regards any who have never had such responsibility thrown on them before; and even in respect to those who have already had some share of practice in England, the peculiar diseases which occur in such large proportion among the invalids at this hospital; diseases originating in, or modified by tropical climates, present materials for study calculated to be most valuable in their future military practice.

One of the earliest indications of the good character and of the probable high position that will be taken by any one among the gentlemen who arrive at Netley, as each fresh set comes, as far as my observation has gone, is industry. It seems to be only in the nature of things that, among a number of candidates collected from all parts of the kingdom, there must be very varied degrees of acquirements. It might be supposed that those gentlemen who had already proved their superiority, who were aware that their store of knowledge was much greater than that of others, would be inclined to relax their efforts after further improvement, and to exhibit less diligence in acquiring fresh stores than their neighbours. We have not found it to be so. The general rule has been that those who have held the first places on coming to this school, have been the most industrious after they have come to it. Perhaps the industry which had led to the position

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Some who are listening to me have possibly not thought of the value of a high place in the list of names which appears in the "Gazette" after the session, when your appointments as assistant surgeons are publicly announced. It is only some years afterwards that you will feel all the value, when you are approaching what is, perhaps, the most important step in an army medical officer's career—the promotion from assistant surgeon to the rank of surgeon. These promotions are made, as a rule, according to seniority, and it is only on extraordinary occasions of distinguished conduct or particular merit that this rule is departed from. When that time approaches, and you are watching anxiously the gradual move upwards, as vacancies happen to occur, you will find what a difference there is in the dates of promotion amongst the medical officers whose names appear in the same sessional list with your own. You will find the assistant surgeon at the top of the list, stepping into a vacancy, it may be, months before some of the adjoining names; it may be years before the last, when the list contains as many names as some have since the school has been in operation. And the importance of promotion in military service does not end with the advantages merely resulting from increased rank, but in addition, the promotion immediately widens your opportunities of attaining a higher elevation. The gain of a single place in the list at the end of the session may consequently have a material influence in improving your future prospects in the service. During the year comprehended between March 31st, 1864, and March 31st, 1865, 114 candidates for commissions passed through the school, and were gazetted to assistant surgeoncies in the Queen's British service, while 20 assistant surgeons were promoted to surgeoncies. Since the 1st of April of the present year there have been already more than that number of promotions, viz. 25; but even if the number were doubled, it would still show the importance of gaining even a single place in the examination list.

I will refer to one other topic which, though not forming part of our work here, has an important bearing on it. I allude to the subject of general education. We have had a few instances in which there has been such a deficiency in some branches of general education—even in knowledge of grammar, spelling, and the meaning of ordinary English terms—as to threaten to lessen materially the usefulness of those concerned in the public service. It is not part of the duties of the examiners for the medical department of the army, either in London or here, to inquire into general education: professional qualifications are the subject of their inquiries. But even here a knowledge of the right signification of words, and of their proper arrangement in composition, becomes important. Want of it causes, on the one hand, frequent misapprehension of the language used in the lecture room, and on the other, leads to unintentional but often serious errors in professional documents. The absence of rightly selected terms and expressions, as well as of care in the grammatical construction of sentences, is a frequent source of difficulty to the examiners when they are trying to determine the amount

of professional knowledge possessed by the writer of some particular paper under examination. But it is not only in the examination papers that this defective composition creates difficulties; it equally forces itself upon the attention while inspecting the records made of the histories, symptoms, and progress of diseases in the case books. Not only scrupulous exactitude in observation of the minutest details of facts, but also equal accuracy in the expressions employed to record them, are absolutely essential to give to scientific records the stamp of truth. To form a just exposition of a case of disease or injury, or to give a fair reply to a question proposed for the purpose of testing professional acquirements, there should be, in the first place, a correct knowledge and appreciation of the facts involved, then an orderly arrangement of them in the mind, and lastly, appropriate language for their description. The extreme importance of attention to literary truth and exactitude in a professional career is hardly, I think, sufficiently estimated by medical observers and practitioners in general. It appears to me, that in the test of general education which is now required before the study of the medical profession can be regularly commenced, more particular inquiries should be made on this subject than are evidently occasionally instituted. I would not ask for any fine writing, but I would consider it an essential ingredient of fitness for commencing the study of medicine, that the student should demonstrate that he thoroughly understands and is able to write plain English. Let me urge those among you who are now preparing for a career in the public service, if you wish to attain eminence in it, not to neglect the cultivation of exactness in language.

There is one other aspect in which this matter may be regarded. It is by the general education of an individual that non-professional persons are apt to estimate the amount of his professional education. Now where so much depends upon the persons among whom a medical practitioner exercises his profession having confidence in his ability and judgment, it is essential that nothing should be neglected which is calculated to create a favourable impression regarding these qualities. I see it argued in some professional publications that it is injudicious to insist on a liberal general education for medical practitioners, for medical men would not be found to attend upon the poor if it were so. This I believe to be a libel on our profession. We see clergymen of liberal education visiting the poor in all districts, and receiving them into their houses for instruction and advice; and there seems to me no more difficulty in supposing that medical men of liberal education would do the same, than there is in understanding why, under present circumstances, the curate, however limited his income, or however pauperised the sphere of his avocations may be, usually takes a higher social status than that of his medical neighbour. But in the army, at any rate, it is essential, if medical officers intend to maintain the dignity of their profession, and to gain personal respect, that they should be the equals of their brother officers in general education. It is not now as it was formerly with combatant officers, when no test of general education was required before commissions were conferred—when ignorance was often overlooked in favour of interest; all combatants are now required to give proofs of possessing a good general education, and some of a fair knowledge of the natural sciences, before they can hope to obtain a commission in the public service. If the medical officers are to preserve their old distinction of being the men of education and science in the ranks of the army, they must not rest passive, but must exert themselves to advance in the race proportionably with the progress of their neighbours.

I have not been exposing to you the brighter aspects of our school affairs. It would have been more agreeable to have looked only at those portions of our work and its progress which are all that can be desired; but it is more profitable to notice and consider the defects which are made apparent from time to time, with the object of effecting their removal, or, at least, their improvement. I have been trying in the short space of this lecture to offer some advice to those who are commencing their preparations for the practice of their profession in the army, which may be useful in clearing away impediments to their future usefulness, if not distinction. We have reason to know that great good has been gathered by some who have attended this school, and that the good seed gathered is now being sown far and wide, increasing and multiplying. To urge on and improve the work we must weed as well as plant. And I trust I have not been speaking to anyone whose object in entering the public service is merely to confine himself to the narrow limits of just getting through its necessary duties; who is not animated by ambition of continuing to improve himself, and to do as much good to others as his future opportunities will allow; and who

* The tablet referred to bears the names of gentlemen who have taken the highest positions at the successive competitive examinations for medical commissions in the British and Indian armies.

is not prepared and desirous of personally exerting himself to achieve these worthy objects. Even the honours which are now to be gained in the army medical service should act as incentives to such exertions, even if higher motives did not exist. Look at the distinctions which have been won and conferred on the surgeons and assistant-surgeons lately in New Zealand; honours have been more liberally bestowed there in proportion to the numbers employed than they have ever been in any previous campaign.

If, then, the intentions I have supposed are really prompting you, if you regard the short time which you are about to pass here as merely one of preparation for the responsible career which will open before you when you find yourself placed amongst those who, when they are visited by disease or wounds, can come only to their appointed surgeons for aid, and when you yourselves will be thrown, as regards their welfare, so much on your own resources of acquired knowledge; if you are sensible of the benefits which may result to the public service, and satisfaction that may be gained for yourselves; if the trust which will be imposed on you of preserving the health of those entrusted to your sanitary care be turned to full and proper account; I shall have no doubt of your employing your time industriously and profitably during the present session. By doing so you will be not only adding to your knowledge, but will be strengthening those habits of industry and powers of observation which will hereafter be of inestimable service in your course of life, and you will give the greatest satisfaction that can be given to those who have organised and to those who are engaged in carrying out the work of this establishment.

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REMARKS respecting the Difficulties experienced in the ARMY MEDICAL DEPARTMENT, with Suggestions for their removal, by Dr. John Cameron, retired Deputy Inspector General of Army Hospitals.

11 December 1865.

THE subject under review is generally, but very erroneously, considered as one in which "the doctors" are the chief parties concerned. This is not so. The nation, and nearly every family of rank and respectability in it, are quite as much interested, for soldiers are both scarce and costly, while their officers are furnished from the whole circle of (what is called) "society." Who then can afford to be indifferent about the requirements and energies of officers, on whose fiat hangs the rescue or loss of human lives, each worth, in money only, from 100*l.* to 200*l.*, and in human love and sympathies often of priceless value? One must be behind the scenes, or rather an actor in the drama of sickness and death, to realise the vast importance of a medical officer's duties, and the dreadful consequences which may result from his ignorance or carelessness. Truly may it be said, in very many cases, that on his lips hang the issues of life and death. How often, in India and our colonies, do we see wealth and rank prostrate in illness; patients, who in England would summon all the skill of London to their aid, but whose fate abroad depends altogether upon the head and heart of the often slighted "regimental doctor." And if such be the case with our officers, what shall we say of their wives and families, to whom it is of the greatest importance in many painful circumstances, that their surgeon should be not only a man of skill, but also, in every way, a gentleman.

It being acknowledged that we do not now, speaking generally, get such recruits, this Committee asks to know why? Many reasons concur to prevent it.

1. The establishment of free competition for many more desirable appointments, formerly unattainable without great private interest.
2. The much greater demand for young surgeons in various companies and in foreign openings, which afford a quiet residence, and choice of climate, with quite as good or better pay.
3. The blunders in the great Warrant of 1858.
4. The ill-feeling and disputes thence arising, often created by the surgeon's own folly.
5. The false position in which the War Office placed itself by first rescinding certain privileges and then regranting them under professional compulsion.
6. The exaggerated statements, respecting these disputes, put forth by the press.
7. The influence of the large body of old officers, injured and insulted by the Warrant of 1858, who in their private and professional circles dissuaded all their friends from entering the department, and through whose representations the hospital teachers and heads of the profession

threw the weight of their authority and advice into the same scale.

Our best medical officers in former days, were, perhaps, found among the sons of old soldiers, who from early associations wished to follow a military career, but had neither the interest to get ensigncies nor the private means required in addition to the slender pay of that rank. Others with some means, and a taste for science and travelling, shrinking from the early drudgery of private practice, sought a medical commission as akin to a fellowship at college, and were often very desirable recruits, especially welcome in our best regiments. All made up their minds to be content with a very moderate income, but they reckoned on retaining it, (gradually increasing), and their agreeable, gentlemanly society and position for life, as long as they were effective for duty. They also reckoned on being, as a general rule, promoted regularly by seniority; and retirement in those days instead of being looked forward to, or clamoured for, was rather regarded as a *dermier resort*, a sad alternative, to be avoided as long as possible. The half-pay list was, therefore, a very slender affair, compared to what it now is. The regimental surgeon was very often the man of longest standing in his corps, and frequently declined promotion in order to remain in it. There was no ill-feeling, generally, towards medical officers; on the contrary, as the report of the great Royal Commission proves, the senior combatant officers regretted their official position, and urged the removal of such slights as obliging them all to sit below the junior ensign on boards, &c.

The Warrant of 1858, while in many respects greatly improving the medical officer's pay and position, contained some provisions which make prudent men shun the service, and others which threw the department into confusion, engendering the bitterest feelings of anger, injustice, and jealousy among a remarkably harmonious corps of officers, also between them and their combatant brethren, formerly their friends and well-wishers.

I am certain that had it not been for the fair dealing and judicious change of system, practice, and at once adopted by Sir James Gibson on becoming director general, the department could never have been held together in the senior ranks.

By clause 7 of the 1858 Warrant, seniority was altogether set aside in favour of "selection," as the ground of promotion the higher medical grades, while by clause 11 any officer aged 55, who is not so promoted, is forced out of the service on the half-pay of 329*l.* per annum. These clauses place every officer's prospects at the mercy of a director general; and what young man worth having will, if he is wise, run the risk of being turned adrift on 18*s.* 6*d.* a day, because he is not a deputy-inspector at 55, when it is known that we had assistant surgeons of 25 years' standing; and calculations are now afloat of like stagnation being now threatened. Let us suppose that in the Artillery and Engineers, officers whose good fortune sent them to the Crimea were, when vacancies occurred, promoted to regimental lieutenant colonels, over the heads of many long senior and excellent officers who had been serving in the West Indies or elsewhere, and that the latter were told to quit on half-pay for the crime of being only captains at 55 years of age, while a Royal Warrant established such proceedings as the regular system of the corps. What would be the state of feelings in them, what the contentment, zeal, and energy, and what advice would the officers give to parties thinking of entering Woolwich?

Another grievance in the medical department is the unwritten law or bye-law, by which half-pay is regulated, a system inflicting great hardship on the individuals and great expense on the country. Formerly a medical officer might, like any other, exchange to or from half-pay. He might go on it to recover his health, for which, in many cases, a long period is required, and, when re-established, obtain re-employment. Sir Ranald Martin has particularly dwelt on the mental depression produced by disordered liver, leading men to desire to retire from service, who in a year or two regain all their old energy, and eagerly return to active life. The sick medical officer cannot exchange to or from half-pay now. He must go before a board, and can only obtain a year's quiet. If not fit for service in any climate, even to return to India after sunstroke or liver abscess, he is permanently shelved, a burden to the country, and very often to himself.

This is felt as very unjust when contrasted with the indulgence granted to our combatant brethren. The major of my regiment had about four years' sick leave granted to him by board after board; I served upwards of 23 years in the tropics, with the highest professional character, and yet was refused after 25 years' service even a year's half-pay, with the privilege of returning to activity. There is no provision for a medical officer being seconded, as in the other scientific corps, while in many instances, particularly in our colonies, it would be very advantageous to the

Appendix.

Appendix.

the public service to have a medical officer temporarily lent, as are the Royal Engineers. At home, too, the Privy Council and other departments pay civilians very expensively for undertaking duties which the training and habits of experienced medical officers on half-pay render them likely to perform much better.

With regard to the disputes between medical and combatant officers, which have led to such bitter, angry feelings, I think an ill-judged provision in clause 17 of the 1858 Warrant first gave rise to them. I regard it as a mistake to have authorized a medical officer to sit as president of a board where any combatant officer was a member; and now the plan adopted of calling senior medical officers as witnesses, when they can no longer be presidents, answers very badly. Medical officers, ranking relatively as lieutenant-colonels, are often summoned before boards of very junior officers, trotted about a camp in attendance on them, and questioned authoritatively by perhaps an ensign. This, I know, has given rise to great soreness and irritation. I think the medical officer should always be a member of the board, taking rank as such, but never as president over any combatant.

Next to the above blunder I think the demand for four field officers' quarters per regiment, instead of the usual three, aroused an angry jealous feeling respecting the surgeons' increased rank, while the evasion of their claim by ordering them to occupy any quarter whatever, officially told off for them, and thus depriving them of their just right by the use of a little paint, excited a feeling of great indignation among the whole body of medical officers.

There seems to have been a general determination to offer passive resistance to the grant of all the field officers' allowances in kind, sanctioned by clause 17, and thus disputes necessarily arose, as "the doctors" were forced either to forego just claims or to refer them to higher authority for enforcement. The recent case, in which a staff surgeon attached to a dépôt battalion was refused forage for his horse, because he was not a regimental surgeon, and allowance for his servant because he was doing duty in that capacity, is a good instance of the kind of pettifogging tricky manner of dealing to which allusion has been made.

The precedence and social rank professedly granted to medical officers by the same clause 17, has given rise to great bitterness of feeling, because it has been virtually denied. If it means anything, it means that the regimental surgeon major shall rank socially next to the commanding officer *pro tem.*, and therefore, at a mess entertainment or other regimental festivity, shall occupy the second post of honour. This, however, was decided otherwise, by Sir George Brown in Ireland, who supported the claim of a captain against a surgeon major.

Every military man can realize what the effect of this was in the regiment, though civilians may find it difficult. Rank so ignored is rendered a ridiculous burden.

The same feeling is often evinced by the omission of medical officers from the lists of guests at official entertainments. A letter has just appeared from a surgeon, in reply to a demand for the grounds of complaint, pointing out that in his garrison the medical officers of the corps were unnoticed, while all others, down to the youngest ensign, were all officially entertained in turn. This was the case, when I entered the service in 1835; the commandant of my garrison threw open his rooms every week, but excluded medical officers.

There can be no doubt that the bad style of men who formed a large majority of the old Peninsular medical staff in the days of bad pay and worse treatment did much to originate and foster this feeling. Thirty years ago, when the director general had hundreds of candidates to choose from, a very different class of officers were to be seen entering the department; but if the slights and covert insults so common of late are not put down effectually, no pay or other advantages will induce well educated gentlemen to put themselves in the false position held by men so treated.

I would suggest that what is needed to put the department on a proper footing, is a totally new organization, securing the following advantages:—

1. A professional, scientific, social standing and *esprit de corps* on which alone a medical officer can safely take that high ground, which, if he attempts to do, on his hybrid military "relative rank," lays him open to be put down and snubbed by the youngest ensign of what is, and must ever remain, from the very constitution of the army, the ruling caste.

2. Fixed attainment of certain grades of rank and pay at definite periods, with continuous employment as long as he can effectively discharge his duty and no longer.

3. Special service to render higher rank attainable, as in

the military brevet. The rank to be effective, but without pay, unless specially granted.

4. Administrative officers to have their duties denoted by being styled surgeons general, and deputy surgeons general (there being now so many different kinds of "inspectors general").

Promotion to a fixed piece establishment of those officers to be, as a general rule, by seniority. In war, all additional appointments to be merely with temporary rank, so that the incumbents can fall back to their executive duties instead of being shelved on half-pay when peace returns.

5. No change proposed in pay or period of retirement. All officers to be allowed to serve while effective, up to 65 years, none after attaining that age.

Half-pay to be on the military footing as regards exchanges to and from it, or return to active duty, if physically and mentally fit. This would greatly reduce the enormously expensive medical half-pay list.

6. Medical officers to form one corps, and be merely attached to regiments, and as to dépôt battalions, paying the same subscriptions, but no donations.

Those serving with corps dressed in blue or green to wear a blue tunic while so employed. In other respects all to wear one uniform.

This would at once do away with all regimental bickerings and mess disputes, and prevent doctors trying to be considered anything else.

Regimental appointments to be for five years, as a general rule, and renewable if unobjectionable.

The ranks and titles of medical officers to be as follows:

Surgeon general,
Deputy surgeon general,
Surgeon major,
Senior surgeon,
Surgeon.

The pay as at present, but the surgeon to have the rank of captain in five years (at the same time with his increase of pay now) instead of in six years.

The grade of senior surgeon to be attained by 12 years' service, and surgeon major at 20 years' service, as at present.

The director general to recommend any officer, with special merit, for an effective step of executive rank, but such grant of rank not to carry pay till the prescribed period of service is completed, unless a special grant of it is made as a further reward of merit.

Advantages of this Plan.

There being no longer any medical cadre for regiments, the director general can diminish or add to their hospital staff, exactly as required.

On the breaking out of war, not a single effective medical promotion would be required.

Deputy surgeons general would be appointed surgeons general, with temporary rank, and surgeons major would replace them in like manner, just as adjutant-generals and assistants are created *pro tem.*

The department would only need to be added to in the junior grade, and thus when the war ended, all the experienced valuable officers would be preserved effective on full pay, and none but the juniors reduced. There would therefore be no heavy half-pay list, no old officers shelved, and losing service by forced half-pay. As the fixed peace establishment of administrative officers had never been exceeded, the temporary men would at once revert to their old positions, and a world-of confusion, loss, and expense be thus prevented.

The director general has lately recommended special promotions for service in the field, and what is of far better augury to the department, for service in the hospital, where the medical officer is *always in the field* against the great enemy, Death.

The grant of the rank of surgeon major to one officer, injured nobody while it rewarded the recipient justly, but the promotion to surgeoncies of juniors, however deserving, has, on the present system, rewarded them at the expense of the long expecting seniors, who, of course, feel it hard, just as the engineers would do if so dealt with. On the plan I have proposed, merit could be freely rewarded, and yet not a single officer lose directly by it. In fact, it would give the medical officers all the benefit of the military brevet, without any of its occasional awkward results.

The doing away with the grade of assistant surgeon would only be giving all officers on entry their proper professional title, and would enable the director general to utilise freely the services of a large body of his officers, who, on the present system, cannot, however well qualified, be appointed to take permanent charge of a regiment, for want

want of a nominal rank, the attainment of which has no necessary connection with any greater degree of professional ability. It would also free the Admiralty from the necessity of appointing "surgeons" instead of "assistants," of which the press has made so much capital. It would further enable the designations of naval and military medical officers to be assimilated without any awkwardness. While on the subject of first commissions, I would suggest the addition to Netley hospital of a small riding establishment, where every candidate should qualify, and for which many in after life would feel very grateful. Many have never mounted a horse, and when sent to such duty as the Cape Frontier, the greatest danger to themselves and inconvenience to the public service has been the result. An officer at home, for whom, in consequence of an accident, an orderly was sent at speed with a spare horse, told me he never was so ashamed in his life, as at being unable to mount and ride it.

The details of rank, &c., are matters of easy arrangement in comparison with the establishment of a better feeling on the part of the combatant officers towards their medical staff. A great deal must ever depend on the education and style of the doctors themselves; still government can do much to restore the popularity and prestige of medical commissions, by setting the example of treating the medical and military ranks of equal degree, *in precisely the same manner* as regards choice of quarters, and all other allowances (forage excepted). I regret to say that the fashion of social ostracism in the case of medical officers has been set in the highest quarter, or by those who, in such matters act for Majesty. In 1859, a chapter of Victoria Cross was held at Buckingham Palace; among [the *decorés*] were two medics, who had performed the most brilliant feats at Lucknow, and who were specially brought to the Queen's notice by Prince Albert, and yet every other commissioned recipient of the cross, *except these two surgeons*, had their attendance commanded at a royal ball the same evening. When we see among the officers invited to such entertainments "the inspector general and two officers from Netley Hospital," we may begin to hope that Her Majesty's representatives of all grades will follow her example, but, I fear, not till then. Warrants are powerless to alter social conventionalities.

J. C. Cameron, M. D.,
Deputy Inspector General of Hospitals.

Appendix, No. 64.

Sir, Woolwich, 5 December 1865.

I do not venture to suppose that the scheme which I have now the honour to submit to you for reorganizing the Army Medical Department, and constructing it into a "Royal Medical Staff Corps," will satisfy every medical officer under your direction. There exists medical officers who have passed all their service in regiments, and these gentlemen naturally cling to the belief that the regimental system is the only one adapted to the medical service. There are also those who conceive that they enhance their social position, and obtain a sort of reflected lustre over their less fortunate comrades, by being able to place the number and title of some illustrious regiment on their cards, and such officers are apt to look down on those who serve, according to their notions, in less distinguished corps, or on the general staff. These gentlemen reserve all their *esprit de corps* for the regiment with which they serve, and have not any left for their professional brother officers.

Sir, such gentlemen as I describe are, however, I feel confident, in a minority in the medical service; and although I, like many others, am sincerely attached to the regimental system, under whose auspices I have passed many of the happiest years of my service; yet I am convinced that the time has arrived, when, if medical officers as a body are to improve their influence with their combatant brethren, are to desire and have yielded to them ungrudgingly that social position amongst officers of all ranks, which is now, if yielded at all, only tendered to individuals, and not to medical officers as a whole; if, as members of a scientific profession, they are to obtain that consideration which their liberal education and cultivated habits of thought ought to command, these will only be attained by their clinging together as a body, by their exhibiting an *esprit de corps* of their own, and by their being consolidated into one separate scientific corps; the friendly rivals in position and the undoubted equals in

social rank of the sister scientific services, the Royal Artillery and Engineers.

Permit me now to direct your attention to some of the details of the enclosed scheme.

1st. The abolition of the grade of assistant surgeon.

This title is exceedingly unpopular; it can scarcely be considered essential to the actual working of the service; its abolition is proposed as in no way antagonistic to the existing arrangement of the duties belonging to medical officers, and when it is remembered that at many of the civil public hospitals this designation is being discarded, it is hoped that it may now be abolished, on the reconstruction on a sound basis of the army medical service.

2nd. It will be obvious, on a perusal of the scheme for turning the Army Medical Department into a "Royal Medical Staff Corps," that no vested interests are in any way interfered with.

3rd. By the construction of this staff corps, the present anomaly of senior officers serving in some regiments as *subordinate* in rank to their juniors cannot happen; at present in the Royal Artillery it frequently occurs that an assistant surgeon who is 200 or more junior to another, but happens regimentally to be senior, takes charge over an officer vastly senior to him in the general service. In some regiments also an assistant surgeon ranking with captain has to serve as *junior* to an assistant surgeon, ranking with lieutenant.

5th. When officers are promoted for distinguished or meritorious service, by the arrangement which I propose, the director general and inspector general in chief will have it in his power to reward an individual without doing so at the expense of the medical service at large. Under the present system and only recently, an assistant surgeon, 25 below me in the seniority list, was promoted over my head for distinguished service; and in the last *Gazette* an assistant surgeon 300 junior to me was also promoted for meritorious service. Thus, because these gentlemen are rewarded, I am punished by the loss of two steps.

5th. By the construction of a medical staff corps, it is believed that all the feelings of jealousy now exhibited by regimental and other combatant officers towards medical officers will ultimately be entirely obliterated.

6th. Although optional retirement is suggested to be permitted after 21 years' service, it is thought that only a very small proportion of officers will be found practically to avail themselves of this privilege; but the option will be considered as a boon by all medical officers.

7th. When it is remembered that the officers of the Royal Medical Staff Corps will equal numerically the officers of Royal Artillery, and exceed in number the officers of Royal Engineers, and when the sum yearly given in reward to the Royal Artillery and Royal Engineers are considered, it is thought that the number of annual rewards, amounting to 1,400*l.*, proposed to be granted to the Royal Medical Staff Corps cannot be considered excessive; whilst the reasonable complaint now universally made that no special rewards are open to medical officers would be completely rectified.

8th. By having one fixed and regulated dress for the Royal Medical Staff Corps, the costly changes of dress now necessary, and the annoyance and expense attending thereon, would be removed, while the dress proposed is suitable for officers attached to any arm of the service; at the same time that it is intended to be sufficiently comely to be adapted for the general wear of a body of officers of the rank and position of the Royal Medical Staff Corps.

9th. The gain in influence and position, and the access of a genuine *esprit de corps* amongst medical officers, would vastly benefit the service at large; and it is unhesitatingly believed that, should the organization of a Royal Medical Staff Corps be carried out on a plan similar in most respects to that which I now have the honour to submit, such a plan would be attended with vast benefit to all medical officers, whether considered as individuals, or as members of a learned and liberal profession; whilst it would indirectly augment the position, and strengthen the hands of the distinguished official who might hold the appointment of director general and inspector general in chief.

I have, &c.
(signed) H. Chalmers Miles,
Assistant Surgeon, R. H. A.

The Director General of the
Army Medical Department.

Appendix.

Organization.

* To be placed after Royal Engineers in the Army List, the seniority position to which this scientific corps would hold by right.

(See Note I.)

* Surgeons.

(See Note II.)

*Relative Rank.**Pay.*

* Officers *under* r. r. of majors to be ineligible to hold the permanent medical charge of regiments, the increase of pay is due to the augmented responsibility and r. r. *field rank* now attained.

Allowances.

Horse allowances or free forage.

Servants' allowances for officers *unattached*, or not enjoying soldier servants.

* The present scale allowed being quite insufficient and calculated for one servant instead of for two; it being forgotten apparently that an officer who has a horse wants a groom as well as a servant.

Retirement.

* No suggestions being offered as regards any alteration in the pay allowances, &c., of the *Administrative Branch*, it is obvious that this scale merely refers to the *Executive Branch*.

Note I.

The Army List.

Regiments.

Surgeons attached to regiments would appear thus:

Surgeons.

J. Smith, M.D., r. r. major.*

J. Brown, r. r. captain.

J. Jones, r. r. lieutenant.

* (The relative rank being shown after each surgeon's name, whenever it appears out of the seniority list of the R. M. S. Corps.)

Note II.

Surgeons.

ROYAL MEDICAL STAFF CORPS.*

Consists of two branches, viz. :—

1. The Administrative.
2. The Executive.

The Administrative branch has officers of two grades, viz. :—

Inspectors general.
Deputy inspectors general

The Executive branch has officers of one grade only, viz., *surgeons*,* with relative rank according to periods of service, as follows :—

Surgeons under 6 years	-	-	lieutenant.
Ditto from 6 to 12 years	-	-	captains.
Ditto from 12 to 20 years	-	-	majors.
Ditto from 20 and upwards	-	-	lieutenant-colonels.

(juniors of the rank.)

Pay.

Surgeons on appointment	-	-	-	10 s.
Ditto after 5 years	-	-	-	12 s.
Ditto after 10 years	-	-	-	15 s.
Ditto after 12 years (r. r.* as major)	-	-	-	18 s.
Ditto after 15 years	-	-	-	20 s.
Ditto after 20 years	-	-	-	23 s.
Ditto after 25 years	-	-	-	25 s.

Free forage for two horses (or money allowance) for officers of whatever rank, if attached to cavalry or horse artillery.

Free forage for one horse for officers, r. r. field officers, if attached to infantry, or unattached the same provision being made (whenever the necessity is certified) to all officers under field rank, whose duties necessitate the use of a horse, or are attached to field batteries, military train, engineering train, &c.

Officers r. r. field officers, or who draw forage or allowance in lieu thereof, if "unattached" or not furnished with soldier servants, to draw 1s. 6d.* per day for each of the two servants which they require to keep.

Officers under field officers' rank to enjoy the same allowances, if draw- ing forage and being under the conditions above-named.

Scale of Retirement.

To be permitted (after six months' notice) at 21 years on 18 s.

After 25 years (at six months' notice) (without reference to a medical board) on 20 s.

On superannuation on 20 s.*

In the Army List next, and after the Royal Engineers, would come the Royal Medical Staff Corps.

Director general and inspector general in chief.

Sir James Gibson, K.C.B.

Administrative Branch.

Inspector generals, relative rank, major general.

J. Brown.

T. Smith, r. r. brigadier general.

Deputy inspector general, relative rank, colonels and lieutenant colonels.

J. Jones.

T. Smith, r. r. lieutenant colonel.

Executive Branch.

Surgeons, relative rank, lieutenant colonels (juniors of the rank).

Surgeons, relative rank, majors (according to dates of commission).

Surgeons, relative rank, captains, &c. (according to dates of commission).

Note II.

No clashing of officers of different grades of relative rank could possibly occur, through reason of abolishing the very unpopular and somewhat inappropriate title of assistant surgeon, as the surgeons with r. r. of majors or lieutenant colonels are necessarily the senior and superior officers of surgeons whose r. r. corresponds with captain or lieutenant.

It is not proposed to alter in any way the present adjustment of duties. Surgeons under rank of field officers are to perform all duties delegated to them by surgeons of field officers' rank. A surgeon of field officers' rank always to be attached to each regiment, as senior officers in permanent charge, just as officers of field rank alone are at present eligible to be surgeons of regiments.

Dress.

It is to be understood that all articles of dress not noted remain unchanged according to the regulations at present laid down for medical staff.

* Officers attached to mounted corps to have jacket edged with one-eighth inch gold lace, and otherwise slightly ornamented to form mess and drill jacket.

* Forage Cap.—Officers attached to cavalry or R. A. *not to wear* peak.

Overalls booted, for officers attached to cavalry.

Gold lace stripes for cavalry.

Red stripe attached to R. A. or R. E. for mounted and undress duties.

* It will thus be seen that an officer who elects to be attached to cavalry or horse artillery, merely has to furnish himself with a pair of booted overalls, and a little gold lace to his shell jacket, and to purchase horse furniture.

Dress.

Administrative rank as at present shown by gold lace band on cap peak. Gold lace band also to be added round flap of pouch.

Present frock coat and tunic assimilates it to the higher ranks of the general staff.

Executive Rank.

Distinctions of rank to be shown on collar and sleeves. Facings blue velvet, only on collar; ornaments, gold lace pattern as for R. A., R. E., &c.

Tunic.—Scarlet (blue velvet collar), pattern like R. A. Ornaments for distinctive rank as above.

*Shell Jacket.**—Facings blue velvet, ornaments on sleeves as for R. A. and R. E.

*Forage Cap.**—Blue cloth, plain pattern, leather peak, and chin strap; gold lace band, staff pattern; gold button at top, and trimmings; small shield shape badge with V. R. embroidered on front of cap above lace.

Frock Coat.—Plain blue patrol jacket, trimmed with flat braid and plain olivets; roll collar; side pockets; braided up back seams (case of pocket instruments to be carried in side pocket).

Waistcoat.—Scarlet, staff pattern; collar and black necktie to be worn on hospital duties, medical boards, &c.

Trousers.—Blue cloth, with scarlet stripe $1\frac{3}{4}$ inch wide, as for staff.

For full dress, gold lace stripe, staff pattern as at present.

Sword Scabbard.—Steel or brass, according to rank.

Pouch and Sword Belts.—For all ranks, of pattern how worn by D. I. G.'s and I. G.'s.

(Administrative ranks to wear in addition gold lace band round the flap of pouch).

Pouch belt to be worn only with tunic and shell jacket.

Horse Appointments.—For officers unattached, or attached to infantry as at present, but brass bosses to be added to bit and steel chain attached to head collar.

For officers attached to R. H. A., or cavalry.*

Horse appointments as per regulation.

Valise to be omitted, and marching order sheepskin edged with red to be also worn in review order.

Spurs.—Steel if attached to R. A. or Line, under field officers' rank; otherwise yellow metal.

Appendix.

BRIEF OUTLINE of some of the proposed Regulations for the Management of the Royal Medical Staff Corps.

1. Officers attached to particular regiments at their own request not to be moved except on promotion or through sickness, &c., or for public reasons, &c., at the discretion of the director general and inspector general in chief.

2. Surgeons (of rank of F. O.) already appointed to regiments or brigades to remain without liability of removal, unless they are promoted, permitted to exchange, or are transferred from their corps through sickness or other causes.

3. Officers attached to regiments to be special honorary members of regimental messes, and to pay monthly subscriptions to the same.

4. All officers to pay entrance to the head quarter general mess of the Royal Medical Staff Corps at Netley, and subscriptions to the same* whenever unattached or not paying subscriptions to any mess. (This rule would be prospective in its application, and apply only to those officers of R. M. S. Corps, who in future would merely pay entrance at the head quarter mess, and not to the various regimental messes, to which latter they would only contribute monthly subscriptions).

5. That all surgeons of the Royal Medical Staff Corps be inspected half-yearly by commanding and general officers at the respective hospitals to which they are attached for duty, or which establishment may be in their medical charge, or belong to corps or garrisons, on the strength of which officers are at the time.

6. That officers of the Royal Medical Staff Corps when required on parade, or in the field for reviews, &c., with the regiments to which they are attached, should not be required to fall in with the troops, but merely to be present on the ground (either mounted or dismounted, according to the nature of the parade, the branch of the service to which they are attached, or the relative rank which the officer holds), either at the flag staff or at some convenient spot.

7. That a surgeon under F. O. rank attached to a line regiment on a march or in the field (though not drawing forage) be permitted to be mounted should the officer so elect.

* According to Queen's Regulations.

Appendix.

* (Surgeons r. r. capt. promoted for meritorious service) appears in seniority (corps) list thus :

Surgeon r. r. capt.
Do. do.

J. Brown, M. D. - - M. (Hon.)

Should this officer be attached to a regiment in the regimental list, it will be shown thus :

120th Regiment.

Surgeons :

J. Smith, r. r. - - M.

J. Brown, M. D. r. r. Capt. H. R. M.

In Army List the honorary rank granted to officers in no way affects their purely substantive position as regards the R. M. S. Corps generally. This officer gets a higher rate of pay according to his honorary rank ; in fact, the same rate as that r. r., with which the honorary corresponds ; but in other respects it does not militate against officers of his original rank, as the officer in question gains merely an increase of pay *per se* ; but he does not attain the r. r. of major, and the nature of his duties is unaltered.

† This note does not affect an officer with r. r. major, who, whilst holding an appointment as honorary physician, or honorary surgeon, attains r. r. lieutenant colonel through length of service.

8. That when an officer is promoted for meritorious or distinguished service, the step of rank be honorary only, such additional rank carrying with it, however, the actual pay of the relative rank with which it corresponds, and such honorary rank shall be placed after the officer's name in the Army List.* This rule has no reference to the administrative branch.

9. That every officer retiring after 21 years or more years' service be granted a step of honorary rank, if recommended for the same by the D. G. and inspector general in chief.

10. That two good service pensions of 100 £. each be yearly granted to meritorious officers of R. M. S. C., and that the appointments of honorary physicians and honorary surgeons to the Queen be of the yearly value of 100 £., these appointments being 12 in number.

11. Officers of r. r. F. O. are alone eligible to hold the appointment of honorary physicians or honorary surgeons to Her Majesty. Should an officer, however, be promoted from the executive to the administrative branch, or from a lower to a higher grade in the administrative branch, it is to be understood that he vacates the appointment of honorary physician or honorary surgeon.†

12. Although officers under r. r. F. O. are not eligible to be appointed honorary physician or honorary surgeon to the Queen, should an officer under this r. r. specially distinguish himself, his special or meritorious conduct may be recorded with a view to his claim being considered for such an appointment, when he may obtain the r. r. which would render him eligible to hold it.

13. All appointments either in the administrative or executive branches of the Royal Medical Staff Corps to be made on the responsibility and by the advice of the D. G. and inspector general in chief, who is immediately responsible for the same. In the case of special promotions and the appointments as honorary physicians and honorary surgeons the grounds for the selection of given officers to be published for the information of the whole Royal Medical Staff Corps.

Appendix, No. 65.

MEMORANDUM by Dr. Frazer, Staff Surgeon, R.N.

In order that medical gentlemen of first class professional attainments may be induced to enter and remain in Her Majesty's navy, I beg leave to offer the following suggestions, which I believe would tend to effect that object, and thus greatly benefit the service.

Medical examinations for all branches of the public service should be competitive, and conducted by one board of examiners, composed of members of the council of the Colleges of Physicians and Surgeons, and commissioners from the various branches of the public service. Subsequent examinations, after a period of years, are derogatory ; do not exist in the army, or any other branch of the public service ; and being only required of naval medical officers, leads the public and the profession to believe that they are still of an inferior class.

The term "assistant surgeon" should be abolished, and all medical officers under 20 years' service should be placed on one list and styled "surgeons," but strictly subject to the authority and orders of the senior. My reasons for this suggestion are :—

1st. The term "assistant surgeon" has been already abolished in almost all the civil hospitals and other large medical institutions.

2nd. Medical officers on entering the navy are now required to possess both a surgical and medical diploma, and should be therefore fully qualified for the performance of any duties ; and if not so qualified should not have been admitted, as they are not likely afterwards to become fit for the service.

3rd. It would place medical officers in a better professional position with regard to each other ; tend to prevent seniors taking a military view of their superiority, and assuming a more than professional authority, which juniors so frequently complain of.

4th. It would at all times place a greater number of competent medical officers at the disposal of the Admiralty, all being thus available for any service.

5th. It would also enable the Admiralty to give junior medical officers a better position, without offending the junior officers of other grades. Medical officers, unlike the other classes, bringing into the service a profession and status not acquired at the cost of the State, and should, therefore, be entitled to greater privileges.

That gentlemen possessing such qualifications may be induced to remain in the navy, I am of opinion that all on first entry, or as soon after as the service will admit, should

be appointed to ships for foreign stations, which would, I think, be generally preferred, as so many enter the navy from a desire to visit foreign countries, and to embrace the opportunity thus afforded them for extended information. A commission served on a foreign station would inure them to a sea life and the customs of the service ; and on their return, being appointed to a naval hospital or harbour ship, they would have too much servitude, and too many advantages to give up to think of leaving the navy. If officers on their first entry are employed in home appointments, or in Channel squadrons, they will have many inducements, when annoyed by the disagreeables inseparable from a naval life, to leave the service and embrace other employment, of which "there is so much elsewhere."

Medical officers under 20 years' service should never be placed on half pay (except from ill-health or on reduction) ; but on being paid off from a ship should be appointed to a naval hospital, and granted a fair period of leave. A roster should be kept of all such officers, as far as practicable, thus giving each officer a fair share of home employment.

The question of cabins, servants, and other privileges, should be finally settled by a distinct and definite Admiralty order.

All medical officers should be allowed to retire after 20 years' service with a step of honorary, and after 25 years' with a step of substantive rank, with all the advantages of that rank.

Promotion to the rank of deputy inspector general, and appointment to the charge of a naval hospital should, as a general rule, be by seniority from the staff surgeons, if qualified in every respect, but when given for other than long and meritorious services, it should only be to men of very superior and distinguished professional abilities and attainments. Interest and other accidental circumstances should never be allowed to prevail.

The relative rank of medical officers should be in all cases according to the dates of their respective commissions, and as follows :—

Surgeons under three years' seniority, with lieutenants of the army, above three years, with captains ; after 12 years, with majors ; after 20 years (when staff surgeons) with lieutenant colonels. The surgeon in all cases reckoning his seniority from the date of completing the respective periods above stated.

Deputy inspectors general to rank with colonels, and inspectors general with major generals according to date of commission.

A separate list should be kept of staff surgeons.

Medical officers should only be considered subordinate

to an executive officer of junior rank, when that executive officer is in command.

Medical officers should receive a fair share of the good service pensions, and should also be admitted to a share of the Greenwich out-pensions awarded to other commissioned officers.

I believe that an increased full and retiring pay, and also of widows' pensions (at least for the senior grades), are required; together with a definite settlement of the question of honours, precedence, and prize money, according to the respective ranks.

The medical officers of Her Majesty's navy should be in all respects, at least, equal to those of Her Majesty's army, inasmuch as great professional responsibility more frequently devolves upon the individual members of the former service.

Whatever changes may be introduced, I would venture to suggest that good faith be kept; and nothing should be done to affect injuriously officers now serving, as was the case in the Royal Warrant of 1859, by which staff surgeons of dockyards, without any compensatory advantages, were deprived of their appointments five years earlier than was required by the regulations under which these appointments were bestowed upon them as a reward for their previous services.

Thos. Frazer, M.D.,
Staff Surgeon, R.N.

Her Majesty's Dockyard, Devonport,
2 December 1865.

Appendix, No. 66.

Melville Hospital, Chatham,
14 December 1865.

Sir,

In compliance with the request of Sir Alex. Milne, as conveyed in your letter of yesterday's date, with reference to the establishment of a school of instruction for naval medical officers, similar to that at Netley, I beg to state that I have long been of opinion of the great necessity there existed for such an institution in connection with one of our great hospitals, I should say Haslar, which is already possessed of an admirable and well selected library, and also one of the best museums of comparative anatomy in England, and consequently affords a good and ready nucleus for the establishment of such a school.

I believe it would prove highly beneficial to medical officers in every respect, if properly worked and placed on a liberal basis, as it would afford them the means of recruiting their professional knowledge on their return from foreign service, and encourage a greater desire for the further acquisition of such knowledge, which is now so sadly interfered with by the half-pay system. To young men entering the service it would prove equally advantageous; but, of course, in a different degree.

Moreover, the great benefit which medical officers could not fail to derive from such a school would be most sensibly felt throughout the whole service, and, I believe, would very materially influence the sanitary condition of the navy in their becoming abler and more accomplished professional men, and consequently still better fitted for the discharge of their important and responsible duties when on active service, and, when isolated and alone in distant regions of the world, they are necessarily compelled to rely so entirely on their own unaided judgment.

The formation of such a school would tend also to assimilate the two services more closely to each other.

I think the attendance on it should alternate with sea service for limited periods, and be associated with the discharge of responsible hospital duties by medical officers on their return from foreign service, and, of course, on full pay when so employed. And as I am fully convinced that the system I would thus propose could be very satisfactorily worked, not only for the greater benefit of the medical officers, and the good of the public service, but I also firmly believe that, if it were adopted, it would tend largely to remove one of the great sources of dissatisfaction amongst naval medical officers; viz., the evils of half pay.

Were I here to enter further into detail as to the practical operation of the plan I would propose in connection with the school and hospital, I fear I would fail to convey to the Committee a clear idea of my views on this important question; but I would very gladly do so personally, should the Committee feel disposed to afford me the opportunity, by my again appearing before them.

In connection with the establishment of a school of instruction, I must beg leave to call the attention of the Committee to the expediency of also establishing the system of competitive examination for the admission of

candidates into the navy which has long existed in the army, and still further equalise the two services.

This, of course, could only be done on the condition that the medical department of the navy will be made, as I hope it will, sufficiently attractive for first-class men to enter it.

I may further be permitted to state, that from the fact of the army medical officers having to undergo a competitive examination before admission to the service, and subsequently derive the benefits of such a splendid school of instruction as Netley, is in itself sufficient to establish a superiority over the naval medical service, which, unfortunately, has not the advantages of either.

I am, &c.
(signed) R. Armstrong,
Deputy Inspector General.

Robert Bell, Esq.,
Admiralty.

Appendix, No. 67.

OPINIONS concerning an EDUCATIONAL SYSTEM for the MEDICAL DEPARTMENT, Royal Navy. By request of Committee, dated 11 December 1865.

THE value of an educational establishment for the navy similar to that at Netley, would not be, in my opinion, proportioned to the expense of maintaining it, if its use were similarly limited, viz., to *training young medical officers, on admission, for the specialties they are to meet in the public service.*

If that is to be the sole object, I believe it will be best attained by a mutual arrangement between the Admiralty and War Office, by which the accepted candidates for both services might undergo subsequently the same course of training at Netley.

For the navy such an institution ought, I think, to have a wider scope, and to aim at *improving the scientific knowledge of the young medical officer who has already seen some service.*

My experience is, that where medical men are so isolated as in the average of our ships abroad, there is an unavoidable decline of scientific and professional attainments, which renders it expedient for the good of the service to afford them, on their return, a fair opportunity of gaining a practical knowledge of the current improvements in their profession.

I would even suggest this as the main object of a naval medical school, which should likewise receive for a short period the accepted candidates.

To effect this main object I would propose that every assistant surgeon capable of serving be kept continuously on full pay, and on returning from foreign service, shall have, at home, two months for each year or maximum portion of a year last spent in ships abroad. While at home he should be borne on the books of one of the chief naval hospitals, where he should be held for foreign service, by roster according to the expiration of the period allotted him on joining the hospital, his first month being at his disposal, but subsequent leave of absence being given only with the approval of the principal medical officer of the hospital.

At the selected hospital, say Haslar, there should be a scientific staff styled professors, regardless of their service rank, whose duties should be in superintending and instructing the assistant-surgeons in the wards, the post-mortem room, the laboratory, and museum.

One professor of pathology and hygiene, and one of natural science, comprising zoology and botany, with application of animal and toxicological chemistry and the microscope.

In order to render those professorships the attainable objects of laudable ambition by young officers, they should be held only as five yearly appointments to be gained by examinations on the principle of concours, by practical and written proofs before an examiner nominated by the London College of Physicians for the first named professorship, and by the College of Surgeons for the second, not less than three competitors.

Candidates for these professorships should have spent three years in the navy on foreign service.

As this office should be attainable regardless of service-rank, the officer should receive the full pay and allowances of his rank, and in the event of his being an assistant-surgeon, he should receive the emoluments of a surgeon on promotion, to enable him to maintain a due position in society.

Appendix.

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Appendix.

The possession of this office by concours, should be deemed a claim to earlier promotion to the next grade.

In order to afford means for practical improvements in the treatment of disease, which must be the immediate and grand object of the medical profession, these should be wards duly arranged for classifying patients, including such as have been sent from foreign stations suffering from climatic diseases; these should be termed "clinical wards" under the immediate control of the inspector or deputy inspector general, as the diseases collected in them are of medical or surgical nature, to whom the professor should be subordinated; and the assistant-surgeons should have the treatment of the case allotted to their care under this responsible supervision. In addition to this duty the professor of pathology should have charge of the post-mortem room, attending at all autopsies made by the assistant-surgeons for their instruction.

Attached to the museum there should be a laboratory conveniently fitted with microscopes, appliances for animal and toxicological chemistry, and apparatus for minute morbid dissections, which should be in charge of the professor of natural science, aided by the pathologist so far as the investigations should fall within his promise.

The professor should severally report progress of students to the principal medical officer of the hospital, whose duty it should be to transmit such reports, with his notations, to the director general at the Admiralty.

I should sanguinely trust that this system followed until the rank of surgeon has been attained, will tend greatly to the advancement of the professional and general scientific status of the medical department of the royal navy, and secure the attachment of the best class of officers to the service; thus producing results more than commensurate with the additional expense involved in the system.

After promotion to the rank of surgeon, full-pay time of similar amount might be afforded on return from foreign service, provided that the officer gives satisfactory evidence that he is engaged in acquiring professional experience at recognised hospitals; it being made optional with him to renew the prescribed course at the selected naval hospital, or to proceed to any other educational establishment; and in the event of his not proffering such evidence, his full-pay time ashore should be limited to one month for every year or maximum portion of a year lost spent on foreign service.

William R. E. Smart,
Deputy Inspector General

Appendix, No. 68.

EXTRACT from Appendix No. 4 to Report of the Committee of the House of Commons on Army Medical Department (1856), being a Proposition of the Director General of the Army Medical Department, which was approved by the Committee.

IN all mixed boards, courts of inquiry, or courts martial, on which medical officers are required to sit, they should be detailed in orders, sit, and sign proceedings in the order of precedence attaching to their relative rank and seniority; and on no occasion should a medical officer be required to sit on any of the above under the presidency of a military officer of inferior relative rank.

The existing practice requiring medical officers, when called on to discharge duties of the above description, to sign last, whatever may be their rank, and also to give their vote first, is certainly calculated to cause them to feel

they are regarded as inferior to combatant officers. A staff surgeon of the first class, who has the relative rank of a field officer, was, I believe, some years ago, required in the Mauritius to sit as a member of a court martial, under the presidency of a lieutenant, and to give his vote first, thereby stamping him the junior member. A similar case also, I believe, occurred some time ago on the West Coast of Africa, and many others of a like kind might be adduced. So long as medical officers are treated in this manner, none of that feeling will exist which is so essential to the maintenance of harmony and the promotion of the public good.

If medical officers are regarded eligible to sit on boards, courts of inquiry, or courts martial, it is but reasonable that they should have the consideration which they expect their relative rank should ensure them. Unless in military matters of a purely technical nature, medical officers of the service will probably be found as competent as military officers to superintend an investigation, and discover that which it is the object of the inquiry to elicit.

Appendix, No. 69.

EXTRACTS from Report of Royal Commission (1857-58)
on the Sanitary Condition of the Army.

A MORE serious complaint which has been urged is that the value of this relative rank, and the practical advantages which it is meant to confer on the individual holding it, are undefined, and vary according to the interpretation which commanding officers may put upon it. That relative rank should confer any military command is, of course, out of the question; and no medical officer would for one moment contend for an authority for which he is manifestly not qualified, and with which, even if qualified, he could not be invested without detriment to the public service; but medical officers represent that, if ordered to sit on courts martial or on mixed boards, they should sit according to their relative rank, and the dates of their commissions. There are no regulations in the Queen's service either one way or the other on this subject, and usage appears to vary; some officers stating that they have sat as juniors to the junior combatant officer, however senior they might be to him in relative rank; others, that they have sat according to their rank and the dates of their commissions, but that the precedence was granted to them more as a matter of courtesy and good feeling than of right.

It may be advisable to abstain, save in cases of necessity, from summoning medical officers to sit on courts martial; yet there are occasions when their presence may be of great value to the court, and on mixed boards their assistance is often indispensable.

It appears to us clear that, if the medical officer is to discharge these duties, he is entitled while discharging them to the respect due to his rank and to the commission which he holds; and although in the case of courts martial there may be reasons why the senior combatant officer present should always be the president, we hold that, relatively to every other member of the court, the medical officer should sit according to his rank and the date of his commission in that rank.

On the same principle medical officers, when supplied with quarters by the public, should have a choice according to their relative ranks, and the allowance of prize money, batta, allowances to heads of departments on foreign stations or with armies in the field, coals and candles, should be regulated by the same rules.

ORDER IN COUNCIL.

At the Court at Windsor, the 6th day of July 1866.

Present :—The Queen's most Excellent Majesty in Council.

WHEREAS there was this day read at the Board a memorial from the Right Honourable the Lords Commissioners of the Admiralty, dated the 4th of July 1866, in the words following, viz. :—

“Whereas in consequence of the great and increasing difficulty of obtaining properly qualified medical officers for your Majesty's navy, we deemed it advisable, in conjunction with your Majesty's Secretary of State for War, to appoint a joint committee composed of officers of both services, to which also the Royal Colleges of Physicians and Surgeons each sent a member, to consider the whole question of the rank, pay, and position of the medical officers of your Majesty's army and navy: and whereas, after a careful consideration of the report of the said committee, we are of opinion that it will be for the benefit of your Majesty's service that the following regulations shall be established as far as regards your Majesty's navy, we beg to submit them most humbly for your Majesty's approval :—

“1. That staff surgeons shall be placed on a separate list and be considered as a distinct rank, and that promotion to that rank (although 20 years' service on full pay may not have been completed), shall be open to officers for distinguished or special service.

“2. That the whole time an assistant surgeon may serve on full pay shall be allowed to qualify for the rank of staff surgeon, provided he pass his examination for surgeon before he completes 10 years' service.

“3. To compensate naval surgeons for loss of time by being placed on half-pay, and being unable to obtain employment, the full pay of surgeons and staff surgeons shall increase by periods of four instead of five years as at present.

“4. That we be empowered to grant to naval medical officers the same allowances in hospitals at home and abroad as those granted to the army medical officers, in respect to servants, fuel, furniture, or pecuniary allowances in lieu.

“5. That the scale of travelling allowances shall be fixed for medical officers according to relative rank with other naval officers.

“6. That a staff surgeon shall be appointed to every flag ship bearing the flag of a commander in chief on a foreign station, with an allowance of five shillings (5 s.) a day in addition to his established pay.

“7. That the periods of retirement by age shall be fixed for surgeons and assistant surgeons at 55 years of age, for staff surgeons at 60, for inspectors general and deputy inspectors general at 65.

“8. That in order to place staff surgeons on an equality in rank with surgeons major in the army, they shall rank with commanders by date of commission, as also shall the officers now ranking with staff surgeons, viz :—Staff commanders, secretaries to commanders in chief under five years' service, paymasters of and above 15 years' seniority, and chief engineers of and above 15 years' seniority; but that officers in command of your Majesty's ships must, on all occasions, be considered senior in rank and precedence to all officers placed under their command; and that a ship, as a regiment, must always be represented by an executive or combatant officer, after whom all officers should take precedence according to the relative rank conferred on them by your Majesty.

“9. That the full pay of naval medical officers shall be increased in accordance with the enclosed scale:—

RANK.	Under 5 Years' Service.	Above 5 Years' Service.	Above 10 Years' Service.	Above 14 Years' Service.	Above 18 Years' Service.	Above 22 Years' Service.	Above 26 Years' Service.	Above 30 Years' Service.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Assistant Surgeons -	10 -	12 6	15 -	17 6*	—	—	—	—
Surgeons - -	- -	- -	17 6†	20 -	22 -	—	—	—
Staff Surgeons - -	- -	- -	- -	- -	24 -†	27 -	27 -	—
Deputy Inspectors General of Hospi- tals and Fleets.	- -	- -	- -	- -	30 -†	32 -	35 -	37 -
Inspectors General of Hospitals and Fleets.	- -	- -	- -	- -	- -	45 -†	47 -	50 -

* Provided he passes his Examination before 10 Years' Service.

† Or on Promotion.

“10. That as the prospect of optional retirement at an earlier period than at present permitted would prove a further inducement to young medical men to enter your Majesty's service, naval medical officers should be permitted to retire, after 20 years' service, on full pay; but that the rate of half pay awarded to officers so retiring shall not exceed five-tenths of the full pay to which they may be entitled from length of service.

“11. That as a special reward to officers of long and good service who, owing to the comparatively small number of the inspectorial ranks, have not been promoted to any higher position than that of staff surgeon, such officers of the rank of staff surgeon as have served 25 years on full pay, shall, on being compulsorily retired at 60 years of age, or retired on medical survey, receive the pay of one pound (1 L.) a day.

“And we beg leave to represent to your Majesty that the Lords of your Majesty's Treasury have signified their concurrence in the proposed arrangements.”

Her Majesty having taken the said memorial into consideration, was pleased, by and with the advice of Her Privy Council, to approve of what is therein proposed.

And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

(signed) *Arthur Helps.*

CIRCULAR NO. 22.—W.

(*Medical Officers of the Navy.*)

Admiralty, 12 July 1866.

MY Lords Commissioners of the Admiralty having had under their consideration the rank, pay, and position of naval medical officers, are pleased, under the authority of Her Majesty's Order in Council of 6th July 1866, to establish the following regulations:—

1. Staff surgeons to be placed on a separate list, and promotion to that rank to be open to officers for distinguished or special service (although 20 years' on full pay may not have been completed).

2. The

2. The whole time served on full pay as an assistant surgeon to be allowed to qualify for the rank of staff surgeon, provided the examination for surgeon is passed before he completes 10 years' service.

3. The pay of surgeons and staff surgeons to increase by periods of four years instead of five years as at present.

4. In order to put naval medical officers on the same footing as army medical officers, in respect of allowances in hospitals at home and abroad, they are to receive the following money allowances in lieu of provisions for themselves and servants, and for fuel and light:—

	AT HOME.	ABROAD.
	£.	£.
Inspectors of hospitals - - - - -	54	130
Deputy inspectors, staff surgeons, and surgeons -	35	112
Assistant surgeons - - - - -	30	108

all other allowances for provisions to cease.

In cases where medical officers draw provisions or fuel from public stores, they will be charged for the same at cost price.

5. The scale of travelling allowances, extra pay, lodging money, and compensation for losses, to be fixed for naval medical officers according to their relative rank with other naval officers.

6. In regard to cabins; to meet the requirements of the service it is necessary that the senior executive officer and the staff commander, or master, should have the cabins placed most advantageously for the performance of their special duties; with these exceptions, medical officers are to have cabins according to their relative rank in the service; cabins will be allotted to assistant surgeons.

7. Staff surgeons to be placed on the same footing as commanders with regard to servants.

8. A staff surgeon to be appointed to all flag ships bearing the flag of a commander in chief on a foreign station, with an allowance of 5s. a-day in addition to his established pay.

9. The periods of retirement by age to be fixed as follows:—

Surgeons and assistant surgeons at	-	-	-	55 years of age.
Staff surgeons	-	-	-	60 „
Inspectors general and deputy inspectors general	-	-	-	65 „

10. Assistant surgeons at home, after completing their time for examination for the rank of surgeon, may be granted two months leave of absence on full pay, on condition of their resuming their studies at a medical school or hospital.

11. To place staff surgeons on an equality in rank with surgeons major in the army, they are to rank with commanders according to date of commission.

12. Staff commanders, secretaries to commanders in chief under five years' service, paymasters of 15 years' seniority, and chief engineers of 15 years' seniority, who now rank with staff surgeons, to rank with commanders according to date of commission.

13. Officers in command of Her Majesty's ships must, on all occasions, whether on shore or afloat, be considered senior in rank and precedence to officers placed under their command. A ship must always be represented by an executive or combatant officer, after whom all officers are to take precedence according to their relative rank.

14. The pay of naval medical officers to be increased in accordance with the following scale :—

R A N K.	Under 5 Years' Service.	Above 5 Years' Service.	Above 10 Years' Service.	Above 14 Years' Service.	Above 18 Years' Service.	Above 22 Years' Service.	Above 26 Years' Service.	Above 30 Years' Service.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Assistant Surgeons -	10 -	12 6	15 -	17 6*	—	—	—	—
Surgeons - -	- -	- -	17 6†	20 -	22 -	—	—	—
Staff Surgeons - -	- -	- -	- -	- -	24 -†	27 -	27 -	—
Deputy Inspectors General of Hospi- tals and Fleets.	- -	- -	- -	- -	30 -†	32 -	35 -	37 -
Inspectors General of Hospitals and Fleets.	- -	- -	- -	- -	- -	45 -†	47 -	50 -

* Provided he passes his Examination before 10 Years' Service.

† Or on Promotion.

15. Naval medical officers to be permitted to retire after 20 years' service, on full pay, but the rate of half pay awarded to officers so retiring, not to exceed five-tenths of the full pay to which they may be entitled from length of service.

16. As a special reward to officers of long and good service, who, owing to the comparatively small numbers of the inspectorial ranks, have not been promoted to any higher position than that of staff surgeon, such officers of the rank of staff surgeon as have served for 25 years on full pay, to be allowed the half pay of 1*l.* a day, on being compulsorily retired at 60 years of age, or on medical survey.

17. My Lords will consider, and publish hereafter, the manner in which it may be found most advisable to assist naval medical officers, in their professional education after examination and admission into the navy.

The new scale of pay to come into operation on the 1st January 1867; the other arrangements from this date.

By Command of their Lordships,

T. G. Baring.

To all Commanders in Chief,
Captains, Commanders and Commanding Officers
of Her Majesty's Ships and Vessels.

— II. —

COPY of the WAR OFFICE and ADMIRALTY LETTERS dated the 2nd day of July 1866; and of the TREASURY MINUTE dated the 4th day of July 1866, on the POSITION, &c. of MEDICAL OFFICERS in the Two Services.

Mr. *T. G. Baring*, M.P., to the Secretary of the Treasury.

Sir,

Admiralty, 2 July 1866.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that their Lordships have been compelled to take into their serious consideration the great and increasing difficulty of obtaining properly qualified medical officers for Her Majesty's navy.

It is notorious that a feeling of discontent at their position has prevailed for some time among the officers in this branch of the service, representations having been made to my Lords that an indisposition exists in the best class of young medical men to offer themselves as candidates for admission into the Royal Navy.

My Lords received letters from the Royal College of Physicians and the Royal College of Surgeons, in which, among other things, it is stated that lecturers and professors of medicine throughout the United Kingdom openly advise their pupils not to enter the naval service under existing regulations.

It has been found impossible to fill the vacancies in the list of medical officers, and many of those who enter the service leave it after a few years.

Under these circumstances, and after consultation with the Secretary of State for War, my Lords appointed a joint committee composed of officers of both services, under the presidency of Vice Admiral Sir Alexander Milne, to which, by invitation, the College of Physicians and Surgeons each sent a member.

This committee, a copy of whose report is enclosed, agreed in certain recommendations; and my Lords have received letters and resolutions, of which copies are forwarded for the information of the Lords Commissioners of the Treasury, from the College of Physicians and College of Surgeons, expressing their belief that the recommendations will, if adopted, meet with the general approval of the profession, and so be the means of inducing a higher class of medical candidates to enter the medical service of the army and navy.

My Lords accordingly propose to make certain changes in the position and pay of medical officers of the navy, which are founded upon the report of the committee, and which, so far as they involve increased expense, are as follows:—

(1.) That staff surgeons shall be placed on a separate list, and considered as a distinct rank, and that promotion to that rank (although 20 years' service on full pay may not have been completed) shall be opened to officers for distinguished or special service.

(2.) That the whole time an assistant surgeon may serve on full pay shall be allowed to qualify for the rank of staff surgeon, provided he pass his examination for surgeon before he completes 10 years' service.

(3.) To compensate naval surgeons for loss of time by being placed on half pay, and being unable to obtain employment, the full pay of surgeons and staff surgeons shall increase by periods of four instead of five years as at present.

(4.) That naval medical officers shall be granted the same allowances in hospitals at home and abroad as army medical officers, in respect to servants, fuel, furniture, or pecuniary allowances in lieu.

(5.) That the scale of travelling allowances be fixed for medical officers, according to relative rank, with other naval officers.

(6.) That a staff surgeon may be appointed to every flag ship bearing the flag of a commander in chief on a foreign station, with an allowance of 5 s. a-day in addition to his established pay.

(7.) That the periods of retirement by age shall be fixed for surgeons and assistant surgeons at 55 years of age, for staff surgeons at 60, for inspectors general and deputy inspectors general at 65.

(8.) That the full pay of naval medical officers shall be increased in accordance with the enclosed scale :—

PROPOSED SCALE OF FULL PAY for NAVAL MEDICAL OFFICERS.

RANK.	Under 5 Years' Service.	Above 5 Years' Service.	Above 10 Years' Service.	Above 14 Years' Service.	Above 18 Years' Service.	Above 22 Years' Service.	Above 26 Years' Service.	Above 30 Years' Service.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Assistant Surgeons -	10 -	12 6	15 -	17 6*	—	—	—	—
Surgeons - -	- -	- -	17 6†	20 -	22 -	—	—	—
Staff Surgeons - -	- -	- -	- -	- -	24 -†	27 -	27 -	—
Deputy Inspectors General of Hospi- tals and Fleets.	- -	- -	- -	- -	30 -†	32 -	35 -	37 -
Inspectors General of Hospitals and Fleets.	- -	- -	- -	- -	- -	45 -	47 -	50 -

* Provided he passes his Examination before 10 Years' Service.

† Or on Promotion.

(9.) That naval medical officers shall be permitted to retire after 20 years' service on full pay, but that the rate of half pay awarded to officers so retiring shall not exceed five-tenths of the full pay to which they may be entitled from length of service.

(10.) That as a special reward to officers of long and good service who, owing to the comparatively small number of the inspectorial ranks, have not been promoted to any higher position than that of staff surgeon, such officers of the rank of staff surgeon as have served 25 years on full pay shall, on being compulsorily retired at 60 years of age, or retired on medical survey, receive the pay of 1 l. a day.

My Lords also propose to adopt the recommendations of the committee, that after the examination and admission of medical officers into the navy, professional instruction should be given them on their first entry into the service.

I am to request that you will move the Lords Commissioners of the Treasury to give their sanction to the above proposals.

My Lords enclose an estimate of the increased expense which will be occasioned by the changes proposed.

The increased rates of pay will, according to Paper (A), amount to somewhat less than 16,000 l. per annum; and the increased allowances and other alterations, so far as they can be estimated, will, according to Paper (B), amount to 2,674 l. per annum; making a total estimated increase of less than 20,000 l. per annum.

Their Lordships propose that the minor alterations shall come into operation at once, their additional cost being small, and the justice of placing the medical officers of the two services on a footing of equality being obvious; but they do not think that it will be necessary that the increased rates of full pay should come into operation before the 1st of January next.

If the Lords Commissioners of the Treasury concur in these proposals, they will involve an increase of 5,926 l. during the present financial year.

I am, &c.

The Secretary of the Treasury.

(signed) T. G. Baring.

Enclosures in the preceding Letter.

(A.)

Admiralty, Somerset House,
7 June 1866.

COMPARISON between Annual Cost of the Medical Establishment of the Navy, completed to a Full Number of Assistant Surgeons, on present Scale.

	£.	s.	d.
The total expense of a full medical establishment on proposed new scale, modified, would be - - - - -	149,622	5	-
The total expense of a full medical establishment estimated for 1866-67, on the present scale, and voted by Parliament, was - - - - -	133,780	17	6
Making the additional amount required for 1866-67 - - - - -	£.	15,841	7 6

The Secretary of the Admiralty.

(signed) *J. Beeby*,
Accountant General of the Navy.

(B.)

Admiralty, 16 March 1866.

APPROXIMATE ESTIMATE of Additional Expense which will be incurred by the proposed Allowances to Medical Officers of Flag Ships and Hospitals, and by the Scale of Travelling Allowances, Extra Pay, Lodging Money, and Compensation for Losses, being awarded according to their relative Rank in the Navy.

	£.	s.	d.
Annual increase of expense of proposed additional allowance of 5s. a day to staff surgeons appointed to flag ships of commanders in chief on foreign stations, six at 5s. a day, or 91 <i>l.</i> 5s. a year - - -	547	-	-
Annual increase of expense of awarding commuted allowance to provide servants, rations, fuel, &c., to medical officers in naval hospitals, viz.:			
At Home - - - - -	£. 1,127	-	-
Abroad - - - - -	800	-	-
	1,927	-	-
Probable increase of expense from proposed alterations in the scale of travelling allowances, extra pay, lodging money, and compensation for losses of medical officers - - - - -	200	-	-
	£.	2,674	- -

Captain *Douglas Galton*, R.E., to the Secretary of the Treasury.

Sir,

War Office, 2 July 1866.

THE Secretary of State for War having had under his consideration the position and emoluments of the Medical Officers in the Army, in reference to the difficulty in maintaining the supply of these officers, has, in conjunction with the Lords Commissioners of the Admiralty, appointed a committee to consider the whole question. The report of this committee his Lordship has received and a copy is enclosed herewith. After a careful consideration of the various points submitted by the committee, Lord Hartington considers that their general recommendation should be approved, and that the scale of pay, proposed at page 7, for the executive ranks of the medical officers of the army, should be adopted, and that for the inspectorial or administrative ranks, the same rates of pay should be granted as are recommended for the Medical Officers of the Navy, as given in the accompanying Table, the Inspectors General receiving 2*l.* a day if of less than 25 years' service.

The increase of expense which the adoption of these proposals would cause on the present establishment would be about 14,000*l.*, and his Lordship does not believe that this will be at any time exceeded.

His Lordship therefore proposes, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, to include these rates in the next edition of

the Royal Warrant for pay; and trusts that the improvement which these increases in the rate of pay of the Medical Officers will effect, will be sufficient to place the service of the Army in that position in the eyes of the medical profession, which so important a branch of the service should hold.

Lord Hartington proposes the adoption of the quinquennial periods for increases of pay, as compared with the four-year periods in the Navy, in order to place the two services as much as possible on the same footing, and he is satisfied that there will be no ground for any further concession in this respect.

The Assistant Secretary
to the Treasury.

I am, &c.
(signed) *D. Galton.*

PROPOSED PAY OF MEDICAL STAFF OFFICERS.

RANK.	Under 5 Years' Service.	Above 5 Years' Service.	Above 10 Years' Service.	Above 15 Years' Service.	Above 20 Years' Service.	Above 25 Years' Service.	Above 30 Years' Service.	Above 35 Years' Service.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Assistant Surgeons -	10 -	12 6	15 -	17 6	—	—	—	—
Surgeons -	-	-	17 6	20 -	—	—	—	—
Surgeons Major -	-	-	-	-	24 -	27 -	—	—
Deputy Inspector General of Hos- pitals.	-	-	-	-	30 -	32 -	35 -	37 -
Inspector General of Hospitals.	-	-	-	-	40 -	45 -	47 -	50 -

TREASURY MINUTE, dated 4 July 1866.

READ, a letter from the Admiralty, dated 2nd instant, representing that in consequence of the great and increasing difficulty of obtaining properly qualified medical officers for the Navy, a committee had, after consultation with the Secretary of State for War, been appointed to inquire into the whole question of the rank, pay, and position of the Medical Officers of the Navy and Army, and proposing certain changes in the position, and additions to the pay of those officers.

Read also, a letter from the War Office, of the same date, containing a similar proposal with regard to the pay of the Medical Officers of the Army.

My Lords have also before them the Report of the Commission of Inquiry, whose recommendations have formed the basis of the proposed alterations.

My Lords cannot but express their regret that an inquiry of this nature, which could not fail to give rise to questions involving increased expenditure for the medical staff of the two services, and indirectly affecting other large classes of officers, should have been undertaken without previous communication with this Board, and they still more regret that the recommendations of the Commission should have been forwarded for the consideration of the Colleges of Physicians and Surgeons (who, it is stated, have expressed their approval of the proposal), without any intimation to this Board that the Commission was even in existence.

Adverting, however, to the strong recommendation of the eminent men who formed the joint committee, supported by the Board of Admiralty and Secretary of State, and to the fact of the arrangement having been already made known, and having met with the general approval of the profession, and to the strong expression of opinion on the part of the two colleges that the adoption of the recommendations will remove the objections at present felt to entering the service, and will be the means of inducing a higher class of medical candidates to offer themselves for admission, my Lords do not consider that they would be justified in

in refusing their consent to the several rates of pay now proposed for the two services.

My Lords must, however, remark that they would have demurred to the proposed reduction (from five to four years) of the successive periods in the scale of increased pay in the Navy, but for the assurance given by the Secretary of State that he is satisfied there will be no ground for any future concession in this respect on the part of the Army, and that it will place the two services as much as possible on the same footing.

My Lords consent to the minor alterations in the proposed plan for the Navy taking effect at once, but although they think it would have been more convenient that the increased rates of pay should take effect in the two services from the same date, they will not object to the proposal that in the Navy the increases should begin on the 1st of January next.

The rates of travelling allowance will, of course, be subject to any modification which may be adopted in consequence of the report of the committee now inquiring into the subject.

Transmit copy of this minute to Mr. Baring and Captain Galton, for the information of the Lords of the Admiralty and the Marquess of Hartington.

MUNICIPAL INCORPORATION ACT.

RETURN to an Address of the Honourable The House of Commons,
dated 11 June 1866;—for,

“RETURN of the TOWNS and BOROUGHs that have been Incorporated under the MUNICIPAL INCORPORATION ACT of 5 & 6 Will. 4, c. 76, and the Cost of obtaining the respective Charters.”

Year.	NAME OF TOWN OR BOROUGH.	COST OF OBTAINING THE RESPECTIVE CHARTERS.			
		Home Office.	Great Seal, Patent Office.	Other Fees.*	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
1837 - -	Devonport - - - - -	30 17 -	124 8 10	52 1 6	207 7 4
1838 - -	Bolton - - - - -	30 17 -	126 8 10	52 1 6	209 7 4
	Manchester - - - - -	39 19 6	185 - 2	82 14 6	307 14 2
	Birmingham - - - - -	37 4 6	155 14 6	67 8 -	260 7 -
1841 - -	Hartlepool - - - - -	25 11 -	155 14 6	67 8 -	248 13 6
1843 - -	Sheffield - - - - -	36 7 -	126 8 10	52 1 6	214 17 4
1844 - -	Salford - - - - -	35 2 -	124 8 10	52 1 6	211 12 4
1846 - -	Honiton - - - - -	21 14 6	93 17 6	36 15 -	152 7 -
1847 - -	Warrington - - - - -	28 2 -	124 10 4	52 1 6	204 13 10
	Bradford - - - - -	28 2 -	124 10 4	52 1 6	204 13 10
	Ashton-under-Lyne - - - - -	33 12 -	124 10 4	52 1 6	210 3 10
1848 - -	Wolverhampton - - - - -	33 12 -	124 10 4	52 1 6	210 3 10
	Wakefield - - - - -	39 19 6	153 3 2	67 8 -	260 10 8
	Halifax - - - - -	33 12 -	122 10 4	52 1 6	208 3 10
1849 - -	Oldham - - - - -	48 4 6	153 3 2	67 8 -	268 15 8
	Tynemouth - - - - -	35 9 6	95 17 6	36 15 -	168 2 -
1850 - -	South Shields - - - - -	35 9 6	95 17 6	36 15 -	168 2 -
	Hartlepool - - - - -	60 19 6	210 8 10	98 1 -	369 9 4
1851 - -	Blackburn - - - - -	41 17 -	124 10 4	52 1 6	218 8 10
1853 - -	Middlesborough - - - - -	14 11 -	124 10 4	43 13 -	182 14 4
1854 - -	Brighton - - - - -	14 11 -	151 3 2	57 14 -	223 8 2
1856 - -	Rochdale - - - - -	11 15 -	93 17 6	32 12 -	138 4 6
1857 - -	Staleybridge - - - - -	14 11 -	122 10 4	46 16 -	183 17 4
	Hanley and Shelton - - - - -	11 16 -	122 10 4	46 16 -	181 2 4
	Margate - - - - -	11 16 -	122 10 4	46 16 -	181 2 4
	Wrexham - - - - -	14 11 -	124 10 4	46 16 -	185 17 4
1861 - -	Burnley - - - - -	14 11 -	122 10 4	46 13 -	183 14 4
1862 - -	Dewsbury - - - - -	14 11 -	151 3 2	65 14 -	231 8 2
1863 - -	Reigate - - - - -	13 3 6	153 3 2	61 14 -	228 - 8
1864 - -	Dunstable - - - - -	14 11 -	122 10 4	46 13 -	183 14 4
1865 - -	Dudley - - - - -	14 11 -	156 7 4	61 14 -	232 12 4
	Longton - - - - -	14 11 -	156 7 4	61 14 -	232 12 4

* The fees, &c. in this column include those payable as well to the Attorney General, as to the Solicitor General, the Clerk of the Patents, the Ingrossing Clerk, and the Stamp Duties. There is a further fee of ten guineas in each case payable to the Attorney General for the time being for perusing and reporting on the charter.

Note.—The Act 14 & 15 Vict. c. 82, reduced the number of instruments previously required in the passage of a patent, proportionably reducing the amount of fees payable thereon.

MUNICIPAL INCORPORATION ACT.

RETURN of the TOWNS and BOROUGHs that
have been Incorporated under the MUNICIPAL
INCORPORATION ACT of 5 & 6 Will. 4, c. 76,
and the Cost of obtaining the respective
Charters.

(*Mr. Samuel.*)

*Ordered, by The House of Commons, to be Printed,
10 August 1866.*

BRADFORD RESERVOIRS.

RETURN to an Address of the Honourable The House of Commons,
dated 8 February 1866;—for,

A “COPY of all CORRESPONDENCE which has been addressed to or from the Home Office, and any REPORTS relating to the unsafe state of the BRADFORD WATERWORKS RESERVOIRS since the 1st day of December last.”

Whitehall, }
22 February 1866. }

H. WADDINGTON.

— No. 1. —

Mr. *Ferrand*, M.P., to Sir *George Grey*.

Doe Park Reservoir.

Sir,

St. Ives, Bingley, 26 December 1865

I HAVE the honour to inform you that the Doe Park Reservoir embankment has again given way, and the lives of hundreds have again been in great peril.

When the Sheffield Reservoir burst the Doe Park Reservoir was full, and the embankment was leaking to an alarming extent. By your interference, the Bradford Corporation emptied the reservoir, and by your directions Mr. Rawlinson, the Government Civil Engineer, thoroughly inspected the embankment.

He found Mr. Gott, the Borough Surveyor, driving a shaft along the embankment to find out the principal leak, which was under it. He pronounced his proceeding as dangerous to the workmen, as well as dangerous to the inhabitants in the valley below, if the reservoir should be again filled. He told the Corporation that they were fruitlessly expending their money in vainly attempting by such means to stop a dangerous leak; and Mr. Leather, their ex-engineer, who was present, fully confirmed his opinion, and declared that he had had nothing to do with the reservoir for two years.

The borough surveyor, with the consent of the Corporation, continued to drive the shaft, heedless of Mr. Rawlinson's warnings, which have been speedily fulfilled, for the shaft collapsed, and a number of workmen had a miraculous escape, and the embankment, after only five months testing, has given way from the top to the bottom.

Mr. Rawlinson duly reported to you the reckless proceedings of the borough surveyor, and the dangerous leak now known by his name, and that the Corporation had promised him that the embankment should be perfectly secure before the reservoir was refilled, and you yourself, after receiving his report, urged the Corporation not to refill it until it had been inspected by some eminent engineer entirely unconnected with every person interested in the reservoir, so that the Government and the public might feel confident it was secure.

In open defiance of your request, they commenced filling it early in January last, and gave the legal notices of their intention to apply to the magistrates for a certificate of completion and security; and on the 27th of January, the reservoir being then full, they employed Mr. Bateman, C.E., who had been engaged in their service, to inspect it. He reported that there had not been sufficient time to test the embankment.

On the 16th of February, the Corporation applied to the magistrates at Bradford for the certificate; but they adjourned their decision for two months, on

the ground of Mr. Bateman's Report. On the 18th April, Mr. Bateman appeared as a witness for the Corporation; declared on oath that the embankment had been sufficiently tested; that it was secure, but that it would require careful watching. Mr. Leather, having become reconciled to the Corporation, likewise declared that Mr. Rawlinson and he had been wrong in their former opinion, and that the borough surveyor was right; that "Rawlinson's dangerous leak" was completely stopped, and the embankment was secure.

On this evidence, five magistrates, all of whom were ratepayers in the borough, some of whom had served the offices of aldermen and mayor, signed the certificate, although it was proved before them at the time that the various leakages from the tunnel and the embankment, after they had been largely stopped with boiling pitch, and lead plugs, amounted to nearly 300,000 gallons in the 24 hours, "Rawlinson's dangerous leak" supplying 36,000 gallons.

The reservoir remained full till the 31st May, when it was let off to supply the mills, and on the 20th August (the reservoir being more than half empty), the embankment immediately over "Rawlinson's dangerous leak" sank between two and three feet in depth and breadth; this hole was merely filled up with puddle, and the surface setstones were replaced. On the 23d September the reservoir was empty. On the 9th October the Corporation again began to fill it, and on the 24th November it was full.

On the 11th December (only 17 days afterwards), the foremen of the colliery, immediately below it, found the stream from the reservoir increased in volume, and very white. They examined the embankment, and the drain from "Rawlinson's dangerous leak" was increased fourfold (140,000 gallons in 24 hours), and very muddy. The next day Mr. Hulbert, one of the proprietors, inspected the embankment, and, seeing its dangerous state, told the day watchman (a delver, 23 years old), that he ought to inform the Corporation immediately, and he replied, "They know all about it." The embankment remained in this alarming state until 12 o'clock the next day, having been during the two nights under charge of a boy 17 years old, when the borough surveyor arrived and let off the water.

On Friday last I visited the reservoir with Mr. Hulbert, and Mr. Ramsden, one of the mill occupiers in the valley below. We found the water run off only eight feet. The embankment immediately over "Rawlinson's dangerous leak" has sunk in for eight yards in length, and the puddle bank adjoining it for 30 yards. We examined the drain-mouth leading from the leak, and found it much discoloured, and the volume of water 72,000 gallons in 24 hours, thus showing that the embankment is still being washed away by the water passing underneath. No person can inspect it without seeing that we have had a providential escape from an awful catastrophe, and that there is no safety until the reservoir is empty.

I have thus again to bring the reckless conduct of the Bradford Corporation under your notice, at the request of those whose lives and property are kept in constant peril, under an earnest hope that they may receive that protection from the Government, to which they consider themselves entitled.

The Right Honourable
Sir George Grey, &c. &c. &c.

I have, &c.
(signed) *W. Ferrand.*

— No. 2. —

Mr. *H. Waddington* to Mr. *Ferrand*, M. P.

Sir,

Whitehall, 29 December 1865.

I AM directed by Secretary Sir George Grey to acknowledge the receipt of your letter of the 26th instant, in which you call his attention to the state of the Doe Park Reservoir embankment.

W. Ferrand, Esq., M. P.,
St. Ives, Bingley.

I am, &c.
(signed) *H. Waddington.*

— No. 3. —

Mr. *H. Waddington* to the Mayor of Bradford.

Sir,

Whitehall, 29 December 1865.

I AM directed by Secretary Sir George Grey to transmit to you the enclosed copy of a letter from Mr. Ferrand, M.P., in which he states that the Doe Park Reservoir embankment is in an unsafe state; and I am to request that you will favour Sir George Grey with your observations thereon.

The Mayor of Bradford.

I am, &c.
(signed) *H. Waddington*.

— No. 4. —

The Mayor of Bradford to Sir *George Grey*.

Doe Park Reservoir.

Sir,

Town Clerk's Office, Bradford, 1 January 1866.

I HAVE the honour to acknowledge the receipt this morning of your letter of the 30th ultimo, enclosing one from Mr. Ferrand, M.P., with reference to this reservoir. I have laid your letter before the Chairman of the Waterworks Committee, and Mr. Gott, C.E., the Waterworks Manager, who authorise me to say that there is a leak, which has had their careful attention from the time it appeared; that the water has been gradually run off to the depth of 17 feet 6 inches, in order to discover its situation; that, during this process, it has diminished until the leakage, together with the run of water which has always existed, is not greatly in excess of that at the time the reservoir was certified; and that there is no cause whatever for alarm.

Your letter shall be laid before the Waterworks Committee on Friday next, when a further communication shall be made.

I have, &c.
(signed) *John V. Godwin*, Mayor.

The Right Honourable
Sir George Grey, Bart., M.P.,
&c. &c. &c.

— No. 5. —

The Mayor of Bradford to Sir *George Grey*.

Doe Park Reservoir.

Sir,

Bradford, 8 January 1866.

I SUBMITTED your letter of the 1st instant to a meeting of the Waterworks Committee, held on Friday afternoon, the 5th instant. In reply, I am directed to forward a report from Mr. Gott, the Waterworks manager, upon the matters mentioned in Mr. Ferrand's letter.

I am also directed to assure you that from the time the reservoir was certified, in April last, the Committee have exercised the most watchful supervision over it.

Daily gaugings of the several runs of water, referred to in the previous correspondence, have been recorded, and regularly reported to the Committee; and, so far as the Committee have been able to ascertain, no one connected with the reservoir has in any way neglected his duty with reference to it. From the time the leak referred to in Mr. Ferrand's letter appeared, the Committee have had their attention directed to it: there has never been the least possible danger from

it; and the Committee have lowered the water, and in other respects dealt with the reservoir in the manner mentioned in the engineer's report, in order to discover the leak and remedy the defect, which they have no doubt they will soon be able to do.

With regard to the matters referred to by Mr. Ferrand, which occurred before the justices had certified the reservoir, it is only necessary to say that they were all brought before the justices, who, after a very patient investigation, certified the reservoir to be complete.

This decision has since been questioned by parties acting with Mr. Ferrand, on the ground of interest in the justices, and that question is now before the Court of Queen's Bench.

The Committee wish me to point out to you that the Corporation Waterworks Act of 1858 (sections 36 to 44), provides an ample remedy, of which any one can avail himself, in case of apprehended danger; and the Committee are quite prepared to meet any inquiry which may be instituted by Mr. Ferrand or any other person, either before the justices, under these provisions, or otherwise. I am also directed to assure you that the Committee are fully alive to the responsibilities of their position, and will continue to discharge their duty to the public in this matter to the best of their judgment and ability.

If there be any further point upon which you consider information desirable, the Committee will have much pleasure in giving it.

I have, &c.

The Right Honourable
Sir George Grey, Bart., M.P.

(signed) *John V. Godwin*, Mayor.

Enclosure in No. 5.

REPORT of *Mr. Charles Gott*, C.E.

BRADFORD CORPORATION WATERWORKS—DOE PARK RESERVOIR.

The Waterworks Committees.

Gentlemen,

Manager's Office, 5 January 1866.

THE Town Clerk has handed me a copy of a communication received by the Mayor from the Right Honourable Sir George Grey, with a copy of a letter from Mr. Ferrand, M.P., dated the 26th December 1865; and with regard to the matters referred to in this letter, I have to report as follows:—The more important parts of Mr. Ferrand's letter refer to a leakage of water which has recently taken place from the Doe Park Reservoir, and it appears to me that the statements he has made about this matter will be best answered by my describing exactly everything which has happened in connection with it. But before doing so, it will be necessary, in order to make the matter intelligible, to refer to the state of the reservoir, and to certain work done to it some time back, when the reservoir was first filled with water. After its completion, it was found that, for some distance from the eastern end, the puddle trench of the embankment had not been made deep enough, and also that it had not been carried to a sufficient extent into the hill side. Water escaped in the rocky strata round the end of the puddle and underneath it.

During the latter part of 1862 and the early part of 1863, a new puddle trench was made to remedy this deficiency in the line shown on the plan annexed, and marked B, C, D, E, and F. This new puddle trench was joined to the original puddle core of the bank at B, 80 yards from the eastern end, where it had been put into a greater depth.

The depth of the new puddle trench was somewhat irregular, owing to the dip or slope of the strata, the depth at D being about 70 feet, while the depth at C was about 20 feet less. The top of this new puddle from C to D was 10 feet below the top of the bank, and four feet below the level to which the water in the reservoir rises, the slope of the bank between B, C, D, and E being lined or covered with puddle, to continue the puddle of the trench to a sufficient height above the water. This is shown on the section annexed with the plan.

I may

I may here remark that this new puddle trench was evidently liable to two sources of temporary failure: 1st, the vertical puddle trench, being new work, would naturally consolidate and settle more than the part of the bank to which it was joined, it having been done upwards of a year before, and in so doing would have a tendency to break from its connection with the puddle laid on the slope, along the line of the angle shown on the section at C; and, 2dly, when such settlement took place, it would be likely to be greatest at the point of greatest depth, and, consequently, might draw the upper portion of the puddle sideways sufficient to cause a break at the angle C, or at the joining of the new puddle with the old at B. These contingencies were foreseen at the time, and some precautions were taken to provide against them. It was obvious, however, that if they did take place they would not be likely to produce any result of a serious nature, and would be very easy to repair. The work above described was completed nearly a year before Mr. Rawlinson's visit in March 1864; and after its completion the reservoir was again filled with water. It was then found that although a very considerable part of the leakage had been stopped, there were still other defects which must be made good before the reservoir could be used; and by difficult experiments it was ultimately ascertained that there was a fault in the puddle at a considerable depth, and nearer to the middle of the embankment than the last work had extended.

The only way of reaching this fault was by cutting into the bank to the point where it existed. An excavation was accordingly made, and the principal part of the fault was discovered at a depth of 40 feet under the point marked A on the plan.

It was into this excavation that Mr. Rawlinson descended and examined the nature of the defective puddle through which the water had escaped.

After the completion of the work at this point, the land outside the reservoir was trimmed and levelled, and rubble-stone drains were made, where shown by dotted lines on the plan, to replace old drains, to collect certain small streams of water which had always before flowed on the surface, and to drain the land.

All the drains to the east of the beck are connected with each other, and discharge their water into the beck at one point, H on the plan. There is always more or less of water in them, varying with the state of the weather, and during wet seasons the water is a little discoloured. After the completion of these works, and some others on the western side of the valley, the reservoir was again filled with water between the 21st December 1864, and the 15th January 1865. It was then found that the work had been entirely successful, and that the leaks which previously ran from the reservoir had been stopped. Mr. Bateman, C.E., who had up to that time been engaged in various matters by Mr. Ferrand, and whose name was suggested by him, was desired by the Corporation to examine the reservoir. A copy of his report of the 8th February 1865, was immediately communicated to Sir George Grey, and is contained in the printed Parliamentary Paper, No. 95, Session 1865. The Corporation after receiving that report, applied to the magistrates for a certificate of completion of the reservoir, as required by the "Bradford Waterworks Acts," when the best evidence that could be obtained was given on both sides. The certificate was given by the magistrates after a long and cautious inquiry; and since that time the reservoir has been in constant use by the millowners.

During the dry season of the past summer, the reservoir was empty for 17 days in September and October. On the 9th October, the wet season commenced, and on the 24th November, the reservoir was again full of water.

On Friday morning the 1st December, an increase in the quantity of water flowing from the drains into the beck at the point H, was found to have taken place during Thursday night, and the water was somewhat discoloured.

This increased flow of water, which is stated by Mr. Ferrand to have been found by the fireman of the colliery below, on the 11th December, was constantly and carefully watched from the 1st December, and the observations were daily reported to me. It was not at first apparent whether it was the effect of rain, or if it arose from some escape of water from the reservoir. The quantity of the water, however, gradually increased, and afterwards proved to be coming from the reservoir. It was then necessary to allow the water to run some little time to enable me to ascertain from what part of the reservoir it came, and in what manner the cause of the leak was likely to have arisen.

The leak never attained such proportions or became of such a character as to be in any respect dangerous; the increased flow of water was entirely in the drain marked G on this plan. The upper end of this drain, where the water came into it, is not more than 24 feet below the top of the bank, and the water escaping passed underground in the rocky measures; owing to the open nature of these measures, it must have entered the drain from the upper side. The water escaping at so great a height in the bank, so near to the eastern end, and for the other reasons stated, it was evident that it could have no possible connexion with the work done to repair the defect examined by Mr. Rawlinson, that defect being at a much greater depth, and considerably further towards the middle of the embankment.

On Wednesday the 13th December, the Chairman and Deputy Chairman of the Waterworks Committee accompanied me to the reservoir, and a further careful examination was made. There was a slight settlement near the top of the bank, at the point B, which, with the other indications named, led to the conclusion that the escape of water was taking place over the top of the puddle-trench previously described. We then had one of the valves partially opened, and ordered the water to be gradually drawn down eight feet during the four following days, so that the water should be a little below the top of the puddle-trench between C and D. This was the earliest day on which the observations had so far advanced as to sufficiently indicate the cause and manner of the leakage, and enable me to form a definite opinion.

The water was not then drawn down on account of any possible danger, but to test the accuracy of the conclusions drawn from the observations up to that time.

The result of this lowering of the water was that the leak was reduced to one fourth part of the volume it ran at the time of our examination, and the disturbance and washing of the ground, which could then be seen clearly, showed that the water had been escaping over the top of the puddle-trench, from C to D, through some break along the angle C. on the section. There was, however, a small part of the leak left, and the water of the reservoir has since been lowered 12 feet more, making 20 feet in all, for the purpose of enabling me to fix the greatest depth at which water could escape. The result of the observations taken during these experiments has been to lead me to the conclusion that there is not only a break in the puddle along this angle, but that there is also a vertical one possibly at or extending to a depth of 15 or 16 feet, and in all probability situate at the joining of the new puddle with the old puddle core of the bank under the point B.

Since the water in the reservoir has been drawn down a depth of 20 feet, the leak has, so far as I can judge, entirely disappeared, and the flow of water through the drains is reduced to its accustomed quantity; but, owing to the extremely wet weather which has prevailed, I have not as yet been able to complete the experiments, and I cannot therefore speak with absolute certainty. So soon as the experiments can be satisfactorily completed, I shall advise the Committee to open the ground to a sufficient extent to prove the correctness or otherwise of these conclusions, and to ascertain the exact nature and extent of the causes of the leakage, and afterwards to proceed at once with whatever work may be found necessary to remove any unsound material, and make good the break or fault in the puddle. So far as can at present be ascertained this will be a very short and simple operation, and there is no difficulty which is likely to prevent the work being made complete and perfect.

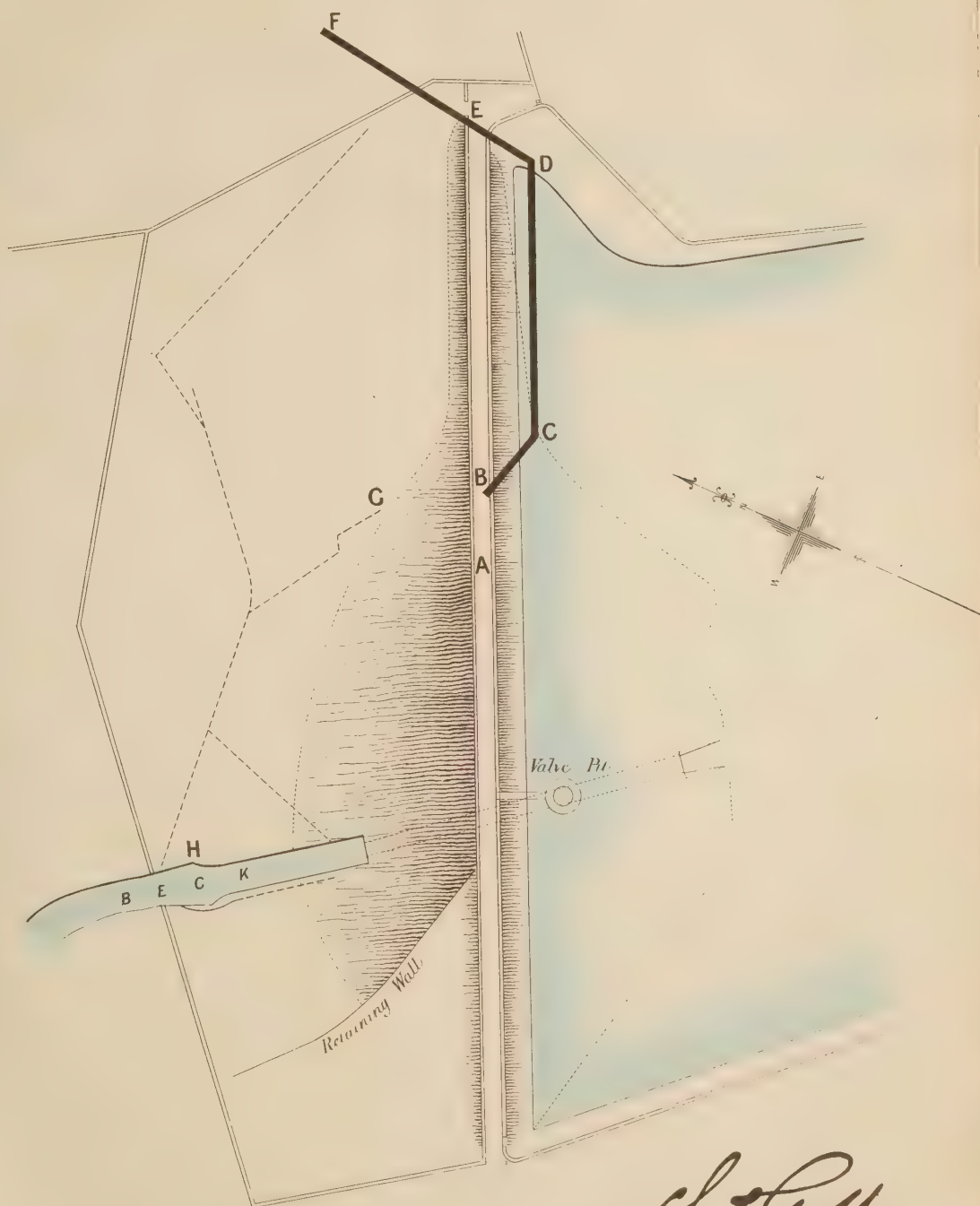
So far as the leak is concerned, this is all that can be said about it at present; there are, however, some other statements in Mr. Ferrand's letter which require notice from me.

Mr. Ferrand's statement that "the embankment immediately over 'Rawlinson's dangerous leak' has sunk in for eight yards in length, and the puddle-bank adjoining it for 30 yards," is altogether a mistake, the bank over the fault examined by Mr. Rawlinson being perfectly sound. The repairs which were in progress at the time of Mr. Rawlinson's inspection proved to be perfectly successful, and no collapse, accident, or failure of any kind occurred during the work, or in connection with it, as was proved before the magistrates in Mr. Ferrand's hearing during the inquiry for the certificate.

The only accident of the nature of a collapse which has happened at this reservoir at all, was in an excavation made some time afterwards at the other end

BRADFORD CORPORATION WATERWORKS. DOE PARK RESERVOIR.

PLAN OF EMBANKMENT.

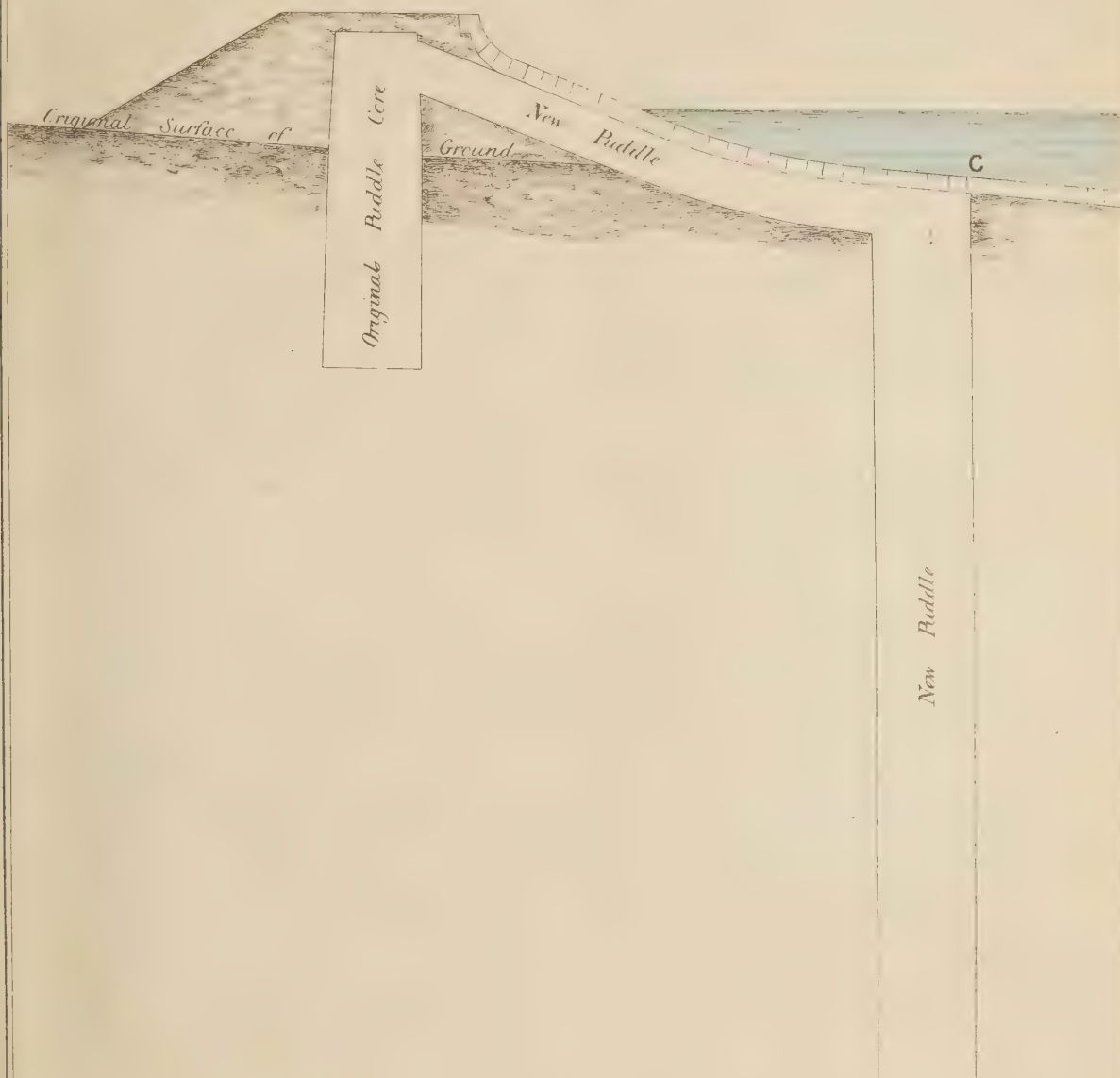


Scale. 100. Feet to an Inch

Chas. G. Galt
Brumby Surveyor &
Waterworks Manager
20. July '88

BRADFORD CORPORATION WATERWORKS. DOE PARK RESERVOIR.

SECTION OF EMBANKMENT.
AT C ON PLAN.



Scale..10. Feet to an Inch.

Chas. G. Galt
Brnough Surveyor &
Waterworks Manager
20. Feb '88

of the embankment, when a part of the timber-work gave way and let down a short length of the sides of the cutting; this was not, however, an affair of serious extent; no one was hurt, and it did not interfere with the prosecution of the work. If Mr. Ferrand refers to this accident, he is in error as to the place where it occurred; but the terms in which he describes it are such that it is difficult to understand that he can mean the same thing.

Mr. Ferrand states further, that, "On the 20th August (the reservoir being then half empty), the embankment immediately over 'Rawlinson's dangerous leak' sank between two and three feet in depth and breadth." When the water in the reservoir was drawn down last summer, a slight subsidence was found to have taken place some distance below the top of the bank, and six or eight stones, forming the pitching of the inner slope, were displaced; this arose from nothing more than the natural process of consolidation of the bank, and was not near to any part of the puddle; the hollow place was levelled up, and the pitching stones replaced. The best proof that this slight depression had nothing to do with any leakage, is that the stones have kept their places ever since. I suppose this is what Mr. Ferrand refers to, as nothing else of the kind has taken place.

Mr. Ferrand also states that the reservoir had "been during two nights under the charge of a boy 17 years old." This is entirely incorrect. The man employed as the night watchman is 21 years of age, and he has been engaged as a workman on the reservoir for the past two years. He has been employed as night watchman since the 21st August last.

Mr. Ferrand also speaks of "the drain from 'Rawlinson's dangerous leak.'" There is no drain from that part of the embankment through which the leak which was examined by Mr. Rawlinson ran, and there has been no escape of water from it since the completion of the work.

Mr. Ferrand, in his anxiety to raise a feeling of alarm, puts down almost everything which has occurred in any part of the reservoir, and at any time, as having happened at the place which he chooses to designate as "Mr. Rawlinson's dangerous leak," and at the end of his letter states that "no person can inspect it without seeing that we have had a providential escape from an awful catastrophe."

There has been and is nothing to lead any impartial person to such a conclusion. As the reservoir now stands, it would require a very careful observer to discover that there is any defect whatever. I believe every part of the work to be sound, and the time which has elapsed since its completion has afforded additional proof of the sufficiency and substantial character of the embankment.

So far as the leak now under examination is concerned, there has not been the slightest approach to danger connected with it: it is not at a great depth; it is near the end where the bank is of no great height above the solid ground; the reservoir is entirely under control; the keeper of the reservoir is acting under special instructions; a watchman is constantly kept on the ground at night; and men are fully competent to discharge the duties required of them.

The Right Honourable
Sir George Grey, Bart., M. P.

I have, &c.
(signed) Charles Gott.

— No. 6. —

Mr. Ferrand, M. P. to Sir George Grey.

Doe Park Reservoir.

Sir,

St. Ives, Bingley, 15 January 1866.

I HAVE the honour to inform you that I again visited the Doe Park Reservoir on the 9th ult., and the water is so far run off as to remove the pressure from the lower leakages, but we found another dangerous subsidence in the embankment, to which I beg to call your attention.

The original central puddle wall was made through the whole length, depth, and height of the embankment, and on its solidity alone depended the security of the reservoir. It has been leaky from the first day the reservoir was filled. Trenches have been cut and re-cut in it at different times, longitudinally and laterally, for the purpose of stopping the various leaks caused by fresh water springs, and otherwise, until very little of the original puddle wall remains.

On the top of this shattered puddle-wall, a cart road, three yards wide, was made over the whole length of the embankment, after the last repairs. Eleven yards nearer its centre than the alarming subsidence which I brought under your notice on the 26th December, this cart road has settled down for five yards in length, and four or five inches in depth, and the stone settings adjoining thereto in the inner slope of the embankment to the same extent.

I saw a quantity of puddle-clay which had been led by order of the borough surveyor, and I was told that for the eighth time he is going to adopt "the injudicious and dangerous course," so strongly condemned by Mr. Rawlinson, as dangerous to the lives and property of the inhabitants below, of opening another trench to search for the leaks. When I inform you that during the day, when the colliers and mill hands are at work, there are 600, and during the night 400, persons in the narrow valley beneath; and that if the Doe Park Reservoir Embankment gave way, Hewenden Reservoir, a mile below, would inevitably be swept away, and in half an hour hundreds would be drowned, you cannot be surprised at the alarm which these dangerous proceedings created in the neighbourhood.

They know that the Borough Surveyor, who has the management of the Bradford Waterworks, has not had the training, and does not possess the least practical knowledge of a civil engineer; and that his only title to attach C. E. to his name is the payment of a small fee to the Institution of Civil Engineers. They are aware that when the Corporation quarrelled with Mr. Leather, their engineer, who, however unfortunate he may have been in the structure of these reservoirs, deservedly ranks high in his profession, they placed their unqualified surveyor in his office, whose patchings and tinkering have been condemned, not only by the Government engineers, but by every unbought eminent engineer who has seen them.

They are also aware that the Doe Park Reservoir is not the only dangerous reservoir which he has under his management; and that since Mr. Rawlinson's inspection, the lives of hundreds, besides their own, have been in danger through the ignorance and wilful neglect of the Bradford Corporation and their manager.

At the present time, there is a dangerous leak in the Grimwith Reservoir, being the second time its embankment has given way. It is placed at the head of the valley of the Wharfe, and is constantly full. It is 877 feet above the sea level, the water area is 94 acres; the embankment is 93 feet high, and its capacity 634,000,000 gallons. This reservoir, instead of being emptied at once, has, like the Doe Park Reservoir, been reduced by slow degrees 25 feet to trace the leak, and I am informed that there is still 60 feet of water in it.

The Barden Reservoir in the same valley, where there has been no proper watchman, is 700 feet above the sea level; it has 66 acres of water area, the capacity is 490,000,000 gallons; and the embankment is 86 feet high. Mr. Rawlinson reported it to have been within 13 feet of full. A short time after his inspection, "a serious collapse in the shaft alongside the puddle-wall" was accidentally discovered by the water rushing through the embankment. The valves were immediately opened, and most providentially the pressure was reduced before the embankment was swept away. This reservoir has not since been refilled, nor its embankment repatched.

Persons practically acquainted with reservoirs in this neighbourhood are confident that the Doe Park Reservoir Embankment must have yielded to the enormous pressure of wind and water which would have been driven against it during the late hurricane had it been full.

The Right Hon. Sir George Grey,
&c. &c. &c.

I have, &c.
(signed) *W. Ferrand.*

— No. 7. —

Mr. *H. Waddington* to Mr. *Ferrand*, M.P.

Sir,

Whitehall, 18th January 1866.

I AM directed by Secretary Sir George Grey to transmit to you, with reference to your letter of the 26th ultimo, the enclosed copies of a letter from the Mayor of Bradford, and of a report by the Waterworks manager upon the matters mentioned in your letter.

I am to request that the plans annexed to the report may be returned to this office.

W. Ferrand, Esq., M.P.,
St. Ives, Bingley.

I am, &c.
(signed) *H. Waddington*.

— No. 8. —

Mr. *H. Waddington* to Mr. *R. Rawlinson*, C.E.

Sir,

Whitehall, 2 February 1866.

REPRESENTATION having been made to Secretary Sir George Grey, of the present unsafe state of the Doe Park Reservoir, and also of the Grimwith Reservoir in the same neighbourhood, I am directed by him to inquire whether you can undertake the inspection of these reservoirs without its in any way interfering with your occupation as a member of the Rivers Commission.

R. Rawlinson, Esq., C.E.

I am, &c.
(signed) *H. Waddington*.

— No. 9. —

Mr. *R. Rawlinson*, C.E., to Mr. *H. Waddington*.

Sir,

Rivers Commission Office,
2, Victoria-street, 5 February 1866.

IN reply to yours of the 2d instant, relative to a proposed inspection of Doe Park and Grimwith Reservoirs, I beg to state that I can make such inspection, if my proposed appointment excepts the 7th, 8th, and 13th instant, as I have engagements made for those dates.

H. Waddington, Esq., Home Office.

I am, &c.
(signed) *Robert Rawlinson*.

— No. 10. —

Mr. *H. Waddington* to Mr. *R. Rawlinson*, C.E.

Sir,

Whitehall, 21 February 1866.

WITH reference to your letter of the 5th instant, I am directed by Secretary Sir George Grey to request that you will inspect the Doe Park Reservoir, as you propose; and that you will put yourself in communication with the Mayor of Bradford on the subject.

R. Rawlinson, Esq., C.E.

I am, &c.
(signed) *H. Waddington*.

BRADFORD RESERVOIRS.

COPY of all CORRESPONDENCE which has been addressed to or from the Home Office, and of Reports relating to the unsafe state of the BRADFORD WATERWORKS RESERVOIRS, since the 1st day of December last.

(*Mr. Ferrand.*)

*Ordered, by The House of Commons, to be Printed,
23 February 1866.*

[*Price 6d.*]

DOE PARK AND BRADFORD RESERVOIRS.

RETURN to an Address of the Honourable The House of Commons,
dated 20 March 1866;—for,

“ COPY of further CORRESPONDENCE relating to the BRADFORD WATER-
WORKS RESERVOIRS, in continuation of Papers already presented.”

Whitehall, }
22 March 1866. }

T. G. BARING.

BRADFORD RESERVOIRS.

REPORT ON DOE PARK AND GRIMWITH RESERVOIRS.

To the Right Honourable Sir *George Grey*, Bart., G. C. B., M. P., Her Majesty's
Principal Secretary for Home Affairs.

Sir,

Local Government Act Office, Whitehall,
London, 8 March 1866.

ON the 22d February 1866, I received instructions “to visit and inspect
Doe Park and Grimwith Reservoirs,” as also “to communicate with the Mayor
of Bradford.”

The papers connected with the subject were forwarded to me, and duly
received.

These papers are as under :

26th December 1865.—Letter from W. Ferrand, Esq., M. P., to the Right
Honourable Secretary Sir George Grey, drawing attention to the fact that
“Doe Park Reservoir Embankment has again given way, and the lives of
hundreds have again been in great peril,” &c., &c., &c.

1st January 1866.—Letter from John V. Godwin, Esq., Mayor of Bradford,
to the Right Honourable Secretary Sir George Grey, stating that a copy of
Mr. Ferrand's letter had been received, and that the same should be laid at
once before the Waterworks Committee.

8th January 1866.—Letter from the Mayor of Bradford, and a Report dated
5th January 1866, by Mr. Gott, borough engineer, and who is now in charge
of the reservoirs. This Report enters fully into details as to the condition of the
embankment in question (Doe Park) and as to remedial works adopted.

The mayor also states “that from the time the reservoir was certified, in
April 1865, the Waterworks Committee has exercised the most watchful super-
vision over it,” &c., &c., &c.

15th January 1866.—Letter from W. Ferrand, Esq., M. P., to the Right
Honourable Secretary Sir George Grey, stating that on the 9th instant he (Mr.
Ferrand) had again visited Doe Park Reservoir, and found that the water had
partially been run off, so as to remove pressure from the lower leakages; but
that he found another dangerous subsidence in the embankment, &c., &c., &c.

There is also with these letters and Report a copy of the “Bradford Cor-
poration Waterworks Act, 1858,” to which the mayor refers, and directs
136. A special

special attention to sections 36 to 44, "as providing an ample remedy, of which anyone can avail himself in case of apprehended danger," &c., &c., &c.

Since my inspection I have received two notes from Mr. Gott, dated respectively 1st March and 3d March 1866; and, as both notes contain information explanatory of the work in hand, I have quoted such passages from them.

I have received a copy of a Parliamentary Paper, No. 66, "Bradford Reservoirs," and dated 23d February 1866, containing the letters and papers referred to in this Report, as also lithographs of plan and section of the Doe Park Reservoir Embankment, showing position of outlet culvert and valve well, lines of drains in land outside the embankment, line of additional puddle, and site of recent leak at points B. and A. on plan, as referred to in this Report, and in the Report of Mr. Gott, dated 5th January 1866.

REPORT.

On Monday, 26th February 1866, I attended in Bradford, and met the worshipful the mayor, the town clerk, Samuel Storey, Esq., chairman of Waterworks Committee, and Charles Gott, Esq., borough engineer. In company with these gentlemen, I visited Doe Park Reservoir Embankment, and inspected it.

On Tuesday, 27th instant, I proceeded to Grimwith Reservoir Embankment, and inspected the work in progress there.

Plans, sections, and detailed descriptions of these reservoirs and works are embodied in my published Report (No. 290), dated 10th May 1864.

Previous to my inspection, the water in Doe Park Reservoir had been reduced to about 32 feet in depth, and openings had been made on the line of puddle wall, at about the centre of the length of the top line of embankment, as marked A. and B. on the plan.

The sides of these trenches were close timbered, and the puddle was being removed.

There had been sufficient motion amongst the other materials of the bank, since this puddle had been placed, to "draw" and crack it in various directions as described by Mr. Gott in his Report, 5th January 1866. There was not, however, any visible sign of washing and wasting through the materials of the embankment, at the depth to which openings had been then carried.

On the 1st instant Mr. Gott, however, writes: "We have discovered the fault in the puddle through which the water escaped. It is at the end of the excavation nearest the valve pit where the blue puddle joined to the yellow. There is a tear or rent entirely across the puddle, varying from 3 to 6 inches wide. It is filled with sand or gravel which the water has left in. It is a little deeper than I expected it to be; it is 22 feet from the top of the bank."

Doe Park Reservoir Embankment is not a large work, nor are there any special elements of danger in the site, in the substrata, or in the dimensions of the embankment; the natural stratification consists of coal-measures. The puddle trench is described to have been sunk in rock, and for the most part the embankment is said to rest on rock and shale. The embankment has been formed of puddle, shale, clay, and rock; the whole of the ordinary material having been excavated from the inner portion of the reservoir, or near to it.

The embankment at its deepest part is 58 feet vertical; the greatest pressure of water against it being a head of 52 feet vertical.

There are several rubble and other drains in the land, on the outside of the embankment, the lines of which are shown on the plan; and some of these drains also pass for a short distance beneath a portion of the outer slope of the embankment. These drains have been formed to collect surface water and natural springs so as to conduct the same safely to the brook below the outer end of the valve culvert; there are manholes for inspection, and fixed gauges to ascertain, from time to time, any variation in the flow of water through them.

I do not consider these drains an element of danger, but, on the contrary, they tend to preserve the ground and outer slope of the embankment dry and sound. A delivery of water from them is not necessarily evidence of leakage
through

through the substance of the embankment, as some of the water rises in springs; and, during rain, some of it is from the surface.

These drains will therefore deliver water, more or less, according to the seasons and state of the weather, even if no reservoir existed on the site.

It is, however, admitted by Mr. Gott that leakage-water has also flowed through these drains as described in his Report (5th January 1866); there is a leak within the outlet culvert through joints of the masonry, but within, or on the reservoir side of the main puddle wall.

The cross section of this embankment shows the puddle trench, at this part, to have been protected by walls of masonry so that the leak, as it at present exists, cannot be considered dangerous.

A new house has been constructed for reservoir keeper and watchman, close to one end of this embankment.

On Tuesday, 27th February, in company with the mayor, the chairman of the Waterworks Committee, and Mr. Gott, I proceeded to Grimwith Reservoir. The details of this reservoir are given and published in my Report, 10th May 1864, to which Report I beg to refer.

There had been a leak at Grimwith Reservoir about 24 feet in depth from top water line, and extending through the joints of the valve well masonry for a further depth of some 7 feet. The water of this reservoir had been run to waste so as to allow of the material of the embankment surrounding the masonry of the valve well being removed, and the dangerous puddle and leaking joints in the stoneworks reached. These joints have been made good with asphalt; the puddle was being replaced and the masonry pitching run full of asphalt.

On the 3d instant, Mr. Gott wrote as to Grimwith Reservoir repairs, "The water has been allowed to rise to within 15 feet of the overflow, and the work is, so far, perfectly sound. I intend to keep the water down at this level for a fortnight or so, to give the new work time to consolidate."

In the outlet culvert near the valve well there is a leak through this masonry which fills a cast-iron pipe of 2½ inches in diameter, and rises some inch above the orifice.

The cross section of this embankment (Report, May 1864, shows a block of concrete beneath the valve well at this part, and the wash or leak will, consequently, be over this material. The escape of water is within the line of main puddle wall; and is, so far, free from such danger as would have been contingent if the leak had been outside of the main puddle.

These leaks through the joints of masonry in the culverts at Doe Park Reservoir and at Grimwith, though probably not actually dangerous now, will require unceasing attention. The colour of the water should be regularly noted and the volume accurately gauged from time to time, so as to ascertain if any change is taking place beneath. There are elements of danger in all such leaks, if neglected.

Any continued or increasing flow of muddy water will indicate washing and wasting of the materials in contact with such water; repairs will then be absolutely necessary.

CONCLUSIONS.

That the discovery of a leak through the puddle in Doe Park Reservoir Embankment, as recorded by Mr. Gott in his note dated the 1st instant, and the leaking condition of the puddle and masonry shaft of the valve well at Grimwith, are a justification of Mr. Ferrand in having drawn attention to the state of those embankments.

That the leaks through the masonry joints in both reservoirs are not, at present, necessarily dangerous, but that they will require to be constantly watched and their varying conditions (if they do vary) to be carefully noted.

That there are no special elements of danger in the embankment at Doe Park Reservoir like those which existed in the Dale Dike Embankment, situate above Sheffield, and which gave way by bursting on the night of the 11th March 1864.

Doe Park Reservoir is less in surface area and volume of water; the embankment is also considerably lower in elevation and shorter. There are no cast-iron pipes buried beneath the embankment, as at Dale Dike, and the embankment at Doe Park has been tested with a full head of water several times,

Dale Dike Embankment having given way before the first filling with water had been accomplished.

That reservoir embankment repairing is difficult, tedious, and uncertain, but not necessarily dangerous. That the greatest care was being exercised by Mr. Gott at the time of my inspection. The materials provided and on the ground were apparently of the best description, and the workmen engaged skilful. That I could not form any definite opinion as to whether the repairs then going on would, in all respects, make a water-tight embankment, as the act of filling the reservoir with water will alone be a reliable test of soundness. Former experience shows that this reservoir can be filled and emptied with safety.

RECOMMENDATION.

That the Doe Park and Grimwith Reservoir Embankments be cautiously filled after the repairs have been completed, and that, as formerly recommended, there be regular watching, night and day.

I have, &c.
(signed) *Robert Rawlinson.*

Mr. R. Rawlinson, C. E., to Mr. H. Waddington.

Sir,

Rivers Commission Office, 13 March 1866.

THE accompanying paper, recently sent up by Mr. Gott, Borough Engineer, of Bradford, ought to be added as an Appendix to my Report on Doe Park and Grimwith Reservoir Embankments (dated 7th instant). This paper is of importance, as furnishing in detail the dimensions and cubical contents, with contract prices and modes of construction of both these embankments. With respect to Doe Park there are, from January 1865 to January 1866, daily records of the rainfall, volume of water in the reservoir, and flow of water from the drains outside and at the foot of the embankment. It appears that in this 12 months the reservoir was full on 142 days, and that, up to December 1865, the flow of water from the drains was tolerably equal, if taken in conjunction with the state of the weather. This record also indicates that the Corporation were keeping faith with their promise, and were exercising unceasing care over this embankment.

Mr. Gott has promised carefully to test the repairs at both embankments, and to forward the details and results of such tests, which shall in due time be forwarded.

It is distinctly understood, both by the Corporation and by Mr. Gott, that I do not take any responsibility on my own account or on behalf of the Government in my inspections and reports. I have ventured to suggest certain precautionary measures, such as ramming the puddle in the trench, and gradually testing the bank up to the level of the puddles before closing the trench. But the borough surveyor understands that he is free to adopt, vary, or altogether reject the modes of operation suggested.

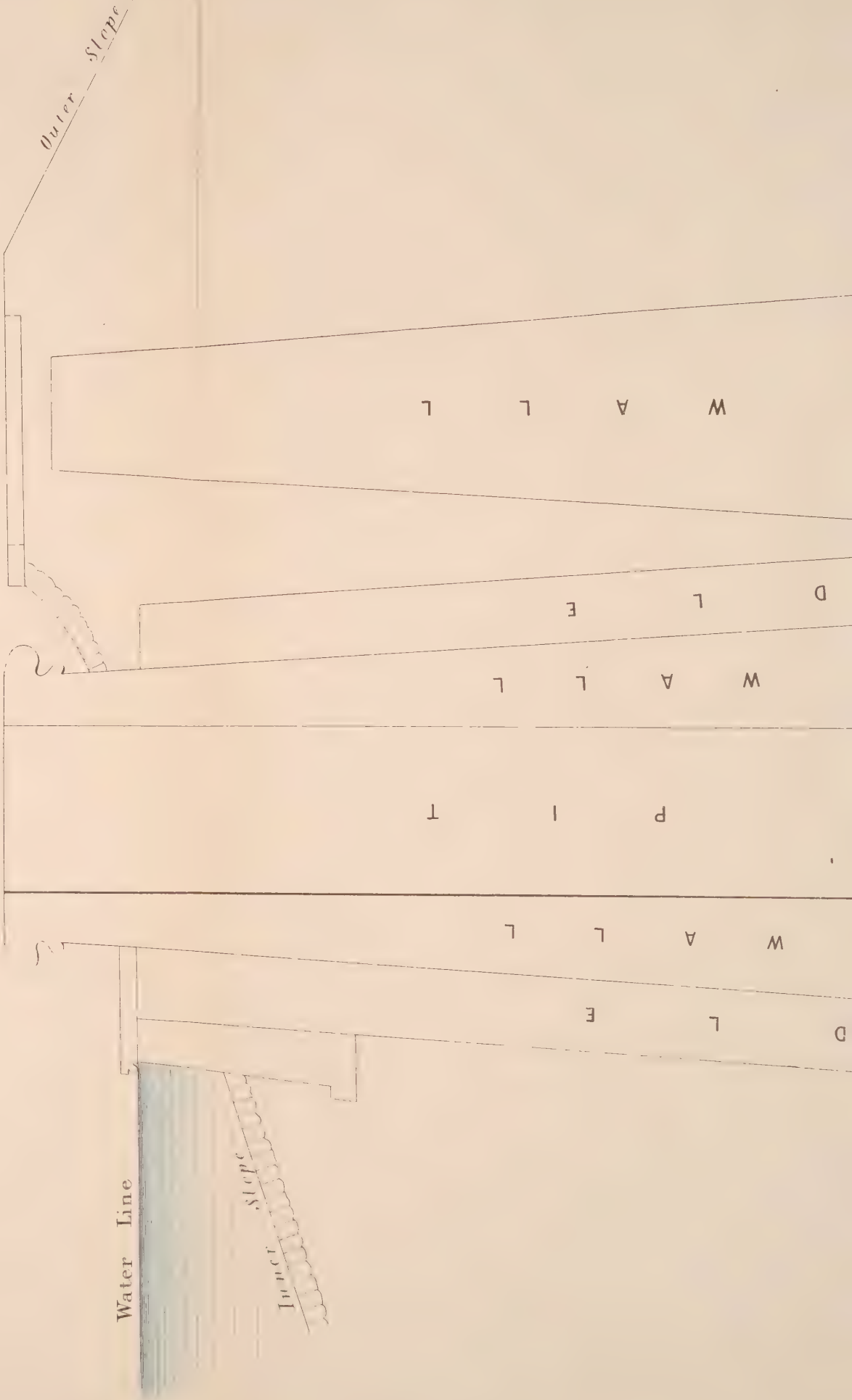
The number of days during which the reservoir has been full during the last 12 months, in conjunction with the gaugings from the chains, satisfies me that no such catastrophe as that which took place above Sheffield by the sudden bursting of Dale Dike Embankment, need be contemplated at Doe Park. The Corporation should, however, continue the same watchful care in future which they have exercised at the recommendation of Secretary Sir George Grey during the last 12 months.

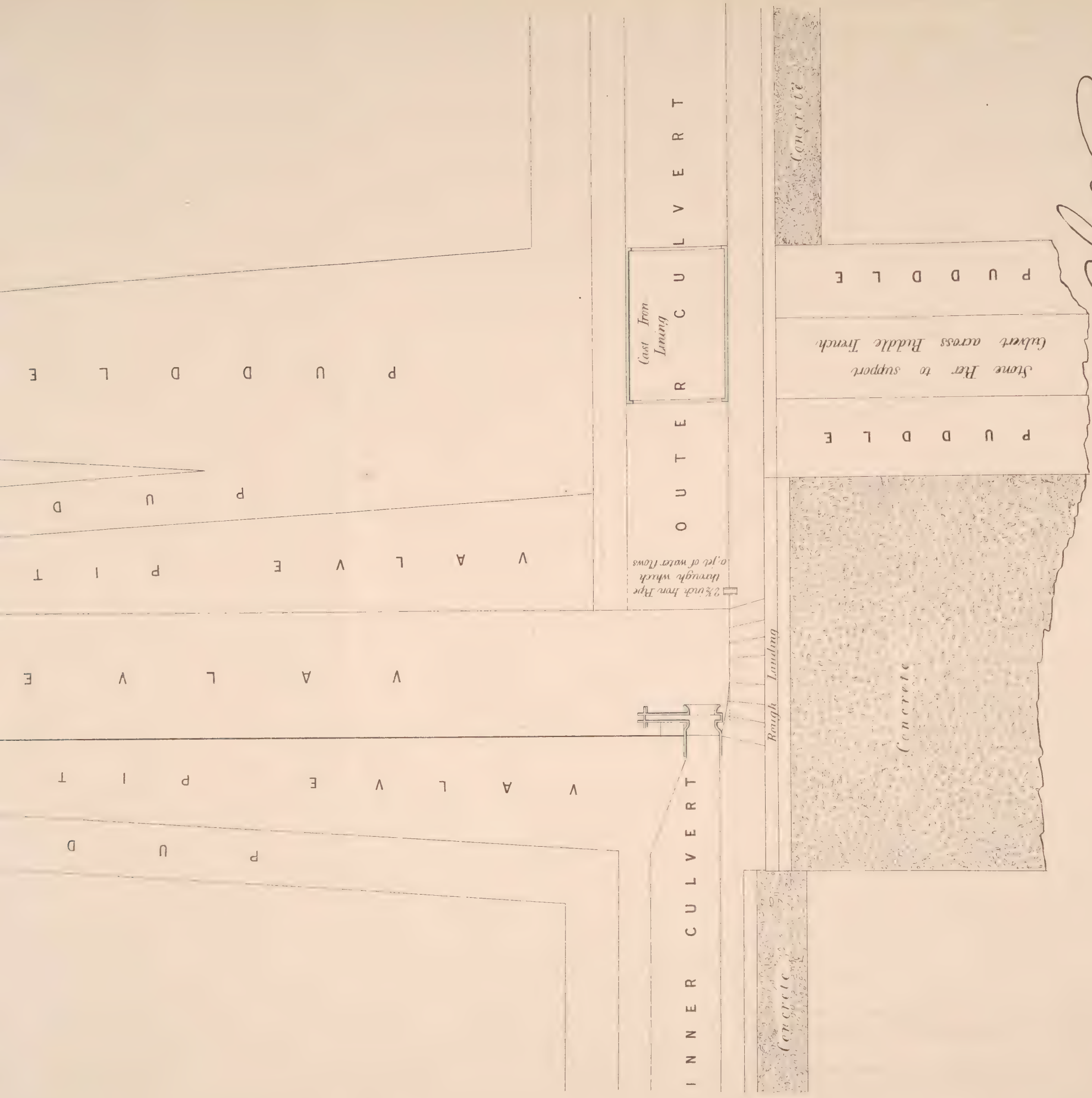
I have, &c.
(signed) *Robert Rawlinson.*

P. S. If the paper by Mr. Gott is printed, the accompanying tracing (cross-sections of Grimwith Embankment) may be reduced one-half linear for lithographing.

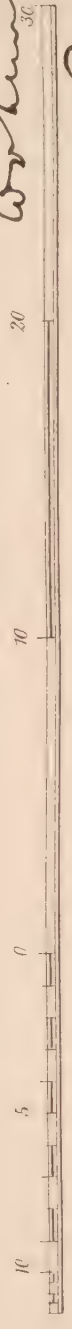
BRADFORD CORPORATION WATERWORKS.
GRIMWTH RESERVOIR.

SECTION SHEWING VALVE PIT. CULVERTS AND PUDDLE WORK.





Scale of Feet.



Chas. F. Galt
Looking N.E. from bridge
9. March '66

APPENDIX.

BRADFORD CORPORATION WATERWORKS.

REPORT by *Charles Gott*, Esq., C.E., Borough Engineer of *Bradford*, on the State of DOE PARK and GRIMWITH RESERVOIRS, EMBANKMENTS, and WORKS.

Bradford, 9th March 1866.

THE water area of Doe Park Reservoir is 20 acres. The length of the embankment on the top water-line is 650 feet.

The greatest height of the embankment is 60 feet; of this height, 2 feet is below the bottom valves, and 6 feet is the height of the bank above the top water-level, leaving the effective depth of the reservoir 52 feet.

The embankment contains of earthwork -	-	-	-	68,000 cubic yards.
And of puddle above the natural surface	-	-	-	4,500 " "
Total contents of the embankment	-	-	-	72,500 cubic yards.

The contract prices for which this work was let, were for the excavations deposited in the embankment, 9 *d.* per cubic yard; and for puddle in place in the trench and wall, one farthing per cubic yard.

The material used for the embankment was rock and shale, mixed silt, gravel and clay.

The material used for the embankment was obtained from both sides of the valley near the site of the bank, both inside and outside the reservoir.

The embankment was made, chiefly, by tips from waggons.

The quantity of water met with in the excavations for the puddle trench, was never so large as to require steam power; two, and sometimes three hand pumps were sufficient to keep the trench clear of water.

Annexed is a copy of the gaugings of the water in the drains outside the embankments, showing the days of rain, and the height of water in the reservoir at the same time.

The first indication of the recent leak was on the 1st December last, when the flow through the said drains began to increase, and the water became discoloured. There had been previous fluctuations in the flow, which were obviously caused by surface water from rain. The water in the drains had also been sometimes discoloured by rain.

The rapid increase in the quantity of the leak was caused by water from the reservoir breaking through over the top of an inner puddle trench, which was afterwards proved by its rapid subsidence after the water in the reservoir had been lowered 8 feet, so as to be reduced under the level of this puddle.

We have not been able to make much progress with the work since my last note to you on account of frost; we have, however, been able to follow down the fault in the puddle, and have found that the part of it through which water had run, was only 15 inches deep; we came upon sound puddle at the depth of 23 ft. 6 in. from the top of the bank.

This depth places the fault between 20 and 23 ft. 3 in. below the top of the bank, and 14 to 17 feet below top water-level. The fault was not level across the puddle, but was 2 feet higher at the inside than at the outside.

We have, I believe, got to the bottom of all the disturbed puddle, as there is now no further trace of any tear or movement, and the puddle is firm and sound throughout its entire thickness.

After pounding the bottom in the manner suggested by you, I intend to fill in the trench again, and test the work in the manner described by your note of the 2d instant, so soon as the weather will permit.

GRIMWITH RESERVOIR.

The water area of this reservoir is 94 acres.

The length of the embankment on the top water-line is 670 feet.

The greatest height of the embankment is 83 feet; of this height 9 feet is below the

the bottom valves, and 6 feet above the top water-level, leaving the effective water depth 68 feet.

The embankment contains of earthwork, exclusive of puddle	- - - - -	173,950 cubic yards.
The puddle wall above the ground level contains	-	9,400 „ „
The Total cubical contents of this bank	- -	183,350 cubic yards.

The contract prices for which this work was let were, for the earthwork of the bank, 10*d.* per cubic yard, and for puddle 1*s.* 6*d.* per cubic yard.

The inner half of the bank is composed chiefly of clay mixed with gravel met with in the bed of the valley, the outer half of clay, gravel, and rubble. The lowest portion of the outer half is composed entirely of rubble and rough stone; counterforts are built into the outer slope to act as drains.

The material used for the embankment, and the mode of forming the bank were obtained and done in the same manner as the Doe Park Reservoir.

The quantity of water met with in the puddle trench was also similar to that at Doe Park, no engines being required to pump it out.

There have been two 3-feet valves, with pipes, put into this reservoir to discharge water at half depth, 30 feet from the top of the embankment.

We have not yet been able to complete the pitching and clearing off at this reservoir on account of the weather, but the water has been allowed to rise to within 10 feet of the overflow, and so far as we can ascertain, the work is sound.

I enclose a tracing of the valve pit and culverts to a large scale, showing the several additions which have been made to the work since its completion.

Robert Rawlinson, Esq., C.B., C.E.,
Local Government Act Office.

I am &c.
(signed) Charles Gott,
Waterworks Manager's Office,
9 March 1866.

DOE PARK RESERVOIR.

STATE of the RESERVOIR and Gauging of the Water in the Drains on the Land below the Embankment,
from January 1865.

This Gauge is a 12-Inch Notch, and the Depth of Water flowing over it is given in parts of an Inch.

DATE.	Height of Water in Reservoir.	Rain, Number of Hours.	Water over Gauge.	DATE.	Height of Water in Reservoir.	Rain, Number of Hours.	Water over Gauge.
1865;		Hours.	Inches.	1865;		Hours.	Inches.
JANUARY (Gauge first taken):				FEBRUARY—continued.			
24 -	-	-	$\frac{1}{2}$	24 -	Full	-	1. 2 8ths, slightly discoloured.
25 -	—	—	—	25 -	"	-	1, bright.
26 -	—	—	—	26 -	"	Rain - 8	1.
27 -	Full	Snow - 6	5-8ths.	27 -	"	-	7-8ths.
28 -	"	Rain - 1	5-8ths.	28 -	"	Rain - 12	1.
29 -	"	Snow - 11	$\frac{1}{2}$	MARCH:			
30 -	"	Snow & rain 12	$\frac{1}{2}$	1 -	Full	Rain - 3	1.
31 -	"	Snow - 3 $\frac{1}{2}$	$\frac{1}{2}$	2 -	"	-	1.
FEBRUARY:				3 -	"	-	7-8ths.
1 -	Full	Snow - 6	4-8ths.	4 -	"	Rain - 7	7-8ths.
2 -	"	-	4-8ths.	5 -	"	" - 5	1.
3 -	"	Rain - 3	5-8ths.	6 -	"	-	7-8ths.
4 -	"	" - 1	5-8ths.	7 -	"	-	3-4ths.
5 -	"	" - 1	5-8ths.	8 -	"	-	7-8ths.
6 -	"	" - 7	4-8ths.	9 -	3 inches	-	7-8ths,
7 -	"	Rain & snow 10	6-8ths, discoloured.	10 -	Full	Rain - 2 $\frac{3}{4}$	7-8ths.
8 -	"	-	5-8ths.	11 -	"	" - 3	3-4ths.
9 -	"	-	5-8ths.	12 -	"	" - 4	—
10 -	"	-	6-8ths.	13 -	"	-	3-4ths.
11 -	"	-	6-8ths.	14 -	"	-	3-4ths.
12 -	"	Snow - 3	6-8ths.	15 -	"	-	3-4ths.
13 -	"	-	6-8ths.	16 -	"	-	3-4ths.
14 -	"	-	6-8ths.	17 -	"	-	3-4ths.
15 -	"	-	6-8ths.	18 -	"	-	3-4ths.
16 -	"	-	7-8ths.	19 -	"	—	—
17 -	"	Rain & snow 9	7-8ths.	20 -	"	-	3-4ths.
18 -	"	Snow - 4	7-8ths.	21 -	"	-	3-4ths.
19 -	"	-	7-8ths, discoloured.	22 -	"	-	3-4ths.
20 -	"	Snow - 3	7-8ths.	23 -	"	Snow - 2	5-8ths.
21 -	"	Rain - 12	7-8ths.	24 -	"	-	5-8ths.
22 -	"	" -	Slightly discoloured.	25 -	"	-	5-8ths.
23 -	"	" - 5	1. 3-8ths.	26 -	"	—	—
				27 -	"	-	5-8ths.
				28 -	"	Snow - 3	5-8ths.
				29 -	"	" - 7 $\frac{1}{2}$	5-8ths.
				30 -	"	-	5-8ths.
				31 -	"	-	5-8ths.

DOE PARK RESERVOIR.—State of the Reservoir, &c.—continued.

DATE.	Height of Water in Reservoir.	Rain, Number of Hours.	Water over Gauge.	DATE.	Height of Water in Reservoir.	Rain Gauge.	Water over Gauge.
1865 :				1865 :			
APRIL:		<i>Hours.</i>	<i>Inches.</i>	JUNE:	<i>Ft. in.</i>	<i>Inches.</i>	<i>Inches.</i>
1 -	Full	-	5-8ths.	1 -	0 2 $\frac{1}{4}$	-	5-8ths.
2 -	"	-	—	2 -	0 7	0·47	5-8ths.
3 -	"	-	5-8ths.	3 -	0 10	0·24	5-8ths.
4 -	"	-	5-8ths.	4 -	1 2 $\frac{1}{2}$	—	—
5 -	"	Rain - 2	5-8ths.	5 -	1 8 $\frac{1}{2}$	-	5-8ths.
6 -	"	" - 2 $\frac{1}{2}$	5-8ths.	6 -	1 11	-	5-8ths.
7 -	"	-	5-8ths.	7 -	2 1 $\frac{1}{2}$	-	5-8ths.
8 -	"	-	—	8 -	2 4 $\frac{1}{2}$	-	5-8ths.
9 -	"	-	5-8ths.	9 -	2 7 $\frac{1}{2}$	-	5-8ths.
10 -	"	-	5-8ths.	10 -	2 10 $\frac{1}{2}$	-	5-8ths.
11 -	"	-	5-8ths.	11 -	3 2	—	—
12 -	"	Rain - 3 $\frac{1}{2}$	5-8ths.	12 -	3 4 $\frac{1}{2}$	-	5-8ths.
13 -	"	-	5-8ths.	13 -	3 7 $\frac{1}{2}$	-	1 $\frac{1}{2}$
14 -	"	Rain - 10	5-8ths.	14 -	3 10 $\frac{3}{4}$	-	1 $\frac{1}{2}$
15 -	"	-	5-8ths.	15 -	4 3 $\frac{1}{2}$	-	1 $\frac{1}{2}$
16 -	"	-	—	16 -	4 7 $\frac{3}{4}$	0·12	1 $\frac{1}{2}$
		Rain Gauge.		17 -	5 1 $\frac{1}{2}$	-	1 $\frac{1}{2}$
		<i>Inches.</i>		18 -	5 6	—	—
17 -	"	-	5-8ths.	19 -	5 9	-	1 $\frac{1}{2}$
18 -	"	0·36	6-8ths.	20 -	5 11 $\frac{1}{2}$	-	1 $\frac{1}{2}$
19 -	"	-	6-8ths.	21 -	6 1 $\frac{1}{2}$	-	1 $\frac{1}{2}$
20 -	"	-	6-8ths.	22 -	6 3 $\frac{3}{4}$	-	1 $\frac{1}{2}$
21 -	"	-	6-8ths.	23 -	6 6	-	1 $\frac{1}{2}$
22 -	"	-	5-8ths.	24 -	6 8 $\frac{1}{4}$	0·2	1 $\frac{1}{2}$
23 -	"	-	5-8ths.	25 -	7 0 $\frac{1}{4}$	—	—
24 -	"	-	5-8ths.	26 -	7 3 $\frac{1}{2}$	-	1 $\frac{1}{2}$
25 -	"	-	5-8ths.	27 -	7 6 $\frac{1}{2}$	-	1 $\frac{1}{2}$
26 -	"	-	5-8ths.	28 -	7 10	-	1 $\frac{1}{2}$
27 -	"	-	5-8ths.	29 -	8 1	-	1 $\frac{1}{2}$
28 -	"	-	5-8ths.	30 -	8 5 $\frac{1}{2}$	-	1 $\frac{1}{2}$
29 -	"	-	5-8ths.				
30 -	"	-	5-8ths.				
MAY:				JULY:			
1 -	Full	-	5-8ths.	1 -	8 10 $\frac{1}{2}$	-	1 $\frac{1}{2}$
2 -	"	0·5	5-8ths.	2 -	9 3 $\frac{1}{2}$	-	—
3 -	"	0·17	5-8ths.	3 -	9 9	-	1 $\frac{1}{2}$
4 -	"	0·22	5-8ths.	4 -	10 1	-	1 $\frac{1}{2}$
5 -	"	0·10	5-8ths.	5 -	10 5 $\frac{1}{2}$	-	1 $\frac{1}{2}$
6 -	"	0·48	5-8ths.	6 -	10 10	0·6	1 $\frac{1}{2}$
7 -	"	—	—	7 -	11 1	0·29	3-8ths.
8 -	"	-	5-8ths.	8 -	11 5	0·4	3-8ths.
9 -	"	-	5-8ths.	9 -	11 9	0·19	—
10 -	"	0·14	5-8ths.	10 -	12 0 $\frac{1}{2}$	0·34	3-8ths.
11 -	"	0·5	5-8ths.	11 -	12 4	0·2	3-8ths.
12 -	"	0·2	5-8ths.	12 -	12 7 $\frac{1}{4}$	-	3-8ths.
13 -	"	0·13	5-8ths.	13 -	12 11	0·1	3-8ths.
14 -	"	—	—	14 -	13 2 $\frac{1}{2}$	0·3	3-8ths.
15 -	"	-	5-8ths.	15 -	13 6	-	3-8ths.
16 -	"	0·12	5-8ths.	16 -	13 11	0·2	—
17 -	"	0·4	5-8ths.	17 -	14 3 $\frac{1}{2}$	-	1-4th.
18 -	"	-	5-8ths.	18 -	14 7	0·2	1-4th.
19 -	"	-	5-8ths.	19 -	14 11 $\frac{1}{2}$	0·27	1-4th.
20 -	"	-	5-8ths.	20 -	15 5	0·3	1-4th.
21 -	"	—	—	21 -	15 11	-	1-4th.
22 -	"	-	5-8ths.	22 -	16 5	-	1-4th.
23 -	"	0·3	5-8ths.	23 -	16 10 $\frac{1}{2}$	—	—
24 -	"	0·14	5-8ths.	24 -	17 5 $\frac{1}{2}$	-	1-4th.
25 -	"	0·2	5-8ths.	25 -	17 11	-	1-4th.
26 -	"	-	5-8ths.	26 -	18 5 $\frac{1}{2}$	-	1-4th.
27 -	"	-	5-8ths.	27 -	18 10	-	1-4th.
28 -	"	0·12	—	28 -	19 2	-	1-4th.
29 -	"	0·23	5-8ths.	29 -	19 7	-	1-4th.
30 -	"	0·25	5-8ths.	30 -	19 11 $\frac{1}{2}$	0·8	—
31 -	"	0·7	5-8ths.	31 -	20 4	-	1-4th.

DOE PARK AND BRADFORD RESERVOIRS.

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DOE PARK RESERVOIR.—State of the Reservoir, &c.—*continued*.

DATE.	Height of Water in Reservoir.	Rain Gauge.	Water over Gauge.	DATE.	Height of Water in Reservoir.	Rain Gauge.	Water over Gauge.
1865:	<i>Ft. in.</i>	<i>Inches.</i>	<i>Inches.</i>	1865:	<i>Ft. in.</i>	<i>Inches.</i>	<i>Inches.</i>
AUGUST:				OCTOBER:			
1 -	20 3 $\frac{3}{4}$	0.78	1-4th.	1 -	Empty	—	—
2 -	20 6 $\frac{1}{2}$	0.33	1-4th.	2 -	"	-	1-16th.
3 -	20 7 $\frac{1}{2}$	0.40	1-4th.	3 -	"	-	1-16th.
4 -	20 6	0.4	1-4th.	4 -	"	-	1-16th.
5 -	21 1 $\frac{1}{2}$	-	1-4th.	5 -	"	-	1 16th.
6 -	21 6 $\frac{1}{2}$	—	—	6 -	"	—	—
7 -	21 10 $\frac{1}{2}$	0.18	1-8th.	7 -	"	—	—
8 -	22 2 $\frac{3}{4}$	-	1-8th.	8 -	"	—	—
9 -	22 7	-	1-8th.	9 -	"	0.33	—
10 -	22 11	-	1-8th.	10 -	40 3	0.17	7-8ths.
11 -	23 3 $\frac{1}{2}$	0.3	1-8th.	11 -	30 6	0.82	5-8ths.
12 -	23 7	0.53	1-8th.	12 -	22 8 $\frac{1}{2}$	0.84	$\frac{1}{2}$
13 -	23 11 $\frac{1}{4}$	0.16	—	13 -	19 11 $\frac{1}{2}$	0.48	$\frac{1}{2}$
14 -	24 4 $\frac{1}{2}$	0.13	1-4th.	14 -	18 8 $\frac{1}{2}$	0.3	$\frac{1}{2}$
15 -	24 7	0.66	3-8ths.	15 -	18 0 $\frac{3}{4}$	0.8	—
16 -	24 2 $\frac{1}{4}$	0.13	1-4th.	16 -	17 10	-	1-4th.
17 -	24 3	0.4	1-4th.	17 -	17 3 $\frac{3}{4}$	0.35	3-8ths.
18 -	22 8	0.64	3-8ths.	18 -	16 11	0.2	5-16ths.
19 -	22 7 $\frac{1}{4}$	0.2	1-4th.	19 -	16 9 $\frac{3}{4}$	0.8	5-16ths.
20 -	22 9 $\frac{3}{4}$	—	—	20 -	16 8 $\frac{1}{2}$	0.1	1-4th.
21 -	22 11 $\frac{1}{2}$	0.33	1-4th.	21 -	16 8	0.11	1-4th.
22 -	23 0 $\frac{1}{2}$	-	1-8th.	22 -	16 10	—	—
23 -	23 3 $\frac{1}{2}$	0.1	1-8th.	23 -	17 0	-	1-4th.
24 -	23 6 $\frac{1}{2}$	-	1-8th.	24 -	17 1 $\frac{1}{2}$	0.4	1-4th.
25 -	23 11 $\frac{1}{4}$	-	1-8th.	25 -	16 6 $\frac{1}{2}$	0.83	7-8ths.
26 -	24 0	-	1-8th.	26 -	15 6 $\frac{1}{2}$	0.7	3-8ths.
27 -	24 4	—	—	27 -	11 8	0.89	5-8ths.
28 -	24 8 $\frac{3}{4}$	-	1-8th.	28 -	9 11 $\frac{1}{2}$	0.8	7-16ths.
29 -	24 10 $\frac{1}{4}$	0.38	1-8th.	29 -	9 3 $\frac{1}{2}$	0.37	—
30 -	25 2 $\frac{1}{4}$	-	1-8th.	30 -	7 6 $\frac{3}{4}$	0.25	5-8ths.
31 -	25 6	-	1-8th.	31 -	6 10 $\frac{1}{2}$	-	9-16ths.
SEPTEMBER:				NOVEMBER:			
1 -	25 10 $\frac{1}{2}$	0.3	1-8th.	1 -	6 3 $\frac{3}{4}$	0.9	9-16ths.
2 -	26 3	0.6	1-8th.	2 -	5 11 $\frac{1}{2}$	-	7-16ths.
3 -	26 7 $\frac{1}{2}$	—	—	3 -	5 7 $\frac{1}{2}$	0.8	7-16ths.
4 -	27 0 $\frac{1}{4}$	-	1-8th.	4 -	5 2 $\frac{3}{4}$	-	7-16ths.
5 -	27 5 $\frac{1}{2}$	-	1-8th.	5 -	5 0 $\frac{1}{2}$	—	—
6 -	27 10	-	1-8th.	6 -	4 10 $\frac{1}{2}$	0.1	7-16ths.
7 -	28 5 $\frac{1}{2}$	-	1-8th.	7 -	4 8 $\frac{1}{2}$	-	7-16ths.
8 -	29 1 $\frac{3}{4}$	-	1-8th.	8 -	4 6	0.8	7-16ths.
9 -	29 9 $\frac{3}{4}$	-	1-8th.	9 -	4 3 $\frac{1}{2}$	-	7-16ths.
10 -	30 7	0.16	—	10 -	4 1 $\frac{1}{2}$	-	7-16ths.
11 -	31 4 $\frac{1}{4}$	-	1-8th.	11 -	4 1 $\frac{1}{4}$	-	7-16ths.
12 -	32 2 $\frac{1}{2}$	-	1-8th.	12 -	4 2 $\frac{3}{4}$	—	—
13 -	33 0	-	1-8th.	13 -	4 4 $\frac{1}{2}$	-	7-16ths.
14 -	33 10 $\frac{1}{2}$	-	1-8th.	14 -	4 5 $\frac{1}{2}$	-	7-16ths.
15 -	34 9 $\frac{1}{4}$	-	1-8th.	15 -	4 6	0.17	$\frac{1}{2}$
16 -	35 11 $\frac{1}{2}$	-	1-8th.	16 -	4 6 $\frac{1}{2}$	-	7-16ths.
17 -	37 4	—	—	17 -	4 7 $\frac{1}{2}$	0.14	7-16ths.
18 -	38 4 $\frac{3}{4}$	-	1-8th.	18 -	4 7	0.9	7-16ths.
19 -	40 1	-	1-8th.	19 -	4 6 $\frac{1}{4}$	0.1	—
20 -	41 10 $\frac{1}{2}$	-	1-8th.	20 -	4 1 $\frac{1}{2}$	0.32	$\frac{1}{2}$
21 -	44 2 $\frac{1}{2}$	0.13	1-8th.	21 -	3 9	0.14	$\frac{1}{2}$
22 -	47 4	-	1-8th.	22 -	3 5 $\frac{1}{2}$	0.10	$\frac{1}{2}$
23 -	Empty	-	1-8th.	23 -	1 6	0.98	1
24 -	"	—	—	24 -	Full	0.36	7-8ths.
25 -	"	-	1-8th.	25 -	"	0.73	1
26 -	"	-	1-8th.	26 -	"	0.46	—
27 -	"	-	1-8th.	27 -	"	0.1	3-4ths.
28 -	"	-	1-8th.	28 -	"	0.1	5-8ths.
29 -	"	-	1-8th.	29 -	"	0.16	5-8ths.
30 -	"	-	1-16th.	30 -	"	0.5	9-16ths.

DOE PARK RESERVOIR.—State of the Reservoir, &c.—continued.

DATE.	Height of Water in Reservoir.	Rain Gauge.	Water over Gauge.	DATE.	Height of Water in Reservoir.	Rain Gauge.	Water over Gauge.
1865:	<i>Ft. in.</i>	<i>Inches.</i>	<i>Inches.</i>	1866:	<i>Ft. in.</i>	<i>Inches.</i>	<i>Inches.</i>
DECEMBER:				JANUARY—continued.			
1 -	Full -	0· 1	1, muddy.	14 -	20 0	0·17	—
2 -	" -	0· 2	1. 3-8ths, muddy.	15 -	20 0	0·37	9-16ths.
3 -	" -	0· 4	—	16 -	20 0	0·34	9-16ths.
4 -	" -	0· 9	2½, discoloured.	17 -	20 0	0·13	½
5 -	" -	0· 3	2½ "	18 -	20 0	0· 2	½
6 -	" -	0· 1	2. 3-4ths, muddy.	19 -	20 0	0·18	7-16ths.
7 -	" -	0·33	2. 3-4ths, discoloured.	20 -	20 0	0·28	9-16ths.
8 -	" -	-	2. 3-4ths "	21 -	20 0	0· 6	—
9 -	" -	-	2. 5-8ths "	22 -	20 0	0·79	3-4ths.
10 -	" -	—	—	23 -	20 0	0· 1	½
11 -	" -	-	2. 3-4ths, discoloured.	24 -	20 0	-	3-8ths.
12 -	" -	-	3½, muddy.	25 -	20 0	-	3-16ths.
13 -	2 1½	-	4. 1-4th.	26 -	20 0	-	3-16ths.
14 -	4 11	-	4. 1-4th.	27 -	20 0	-	1-4th.
15 -	6 0	-	2. 3-8ths, discoloured.	28 -	20 0	—	—
16 -	6 0	-	2. 1-8th.	29 -	20 0	0·22	1-4th.
17 -	6 0¾	—	—	30 -	20 0	0· 8	1-4th.
18 -	8 1½	-	2, discoloured.	31 -	20 0	0·26	3-8ths.
19 -	10 0	-	1. 3-4ths "	FEBRUARY:			
20 -	10 0	0· 1	1. 5-8ths, muddy.	1 -	20 0	0·12	3-8ths.
21 -	10 0	-	1½	2 -	20 0	0·29	7-16ths.
22 -	12 0¾	-	1½	3 -	20 0	0· 6	7-16ths.
23 -	14 5½	-	1. 3-8ths.	4 -	20 0	0·49	—
24 -	15 0	0· 1	—	5 -	20 0	0·23	7-16ths.
25 -	15 0	-	1. 1-8th, discoloured.	6 -	20 0	0·46	9-16ths.
26 -	15 0	0· 1	1. 1-8th "	7 -	20 0	0· 8	1
27 -	15 0	0·22	1 "	8 -	20 0	0·73	3-4ths.
28 -	16 5¼	0· 2	1 "	9 -	20 0	0·34	7-8ths.
29 -	17 11½	0·21	7-8ths "	10 -	20 0	0·15	9-16ths.
30 -	17 6	0·24	3-4ths "	11 -	20 0	0·73	—
31 -	17 6	0·13	—	12 -	20 0	0·64	3-4ths.
1866:				13 -	20 0	-	½
JANUARY:				14 -	20 0	-	7-16ths.
1 -	17 6¾	0·15	1	15 -	20 0	0· 1	½
2 -	19 0¾	0·66	11-16ths.	16 -	20 0	0· 9	7-16ths.
3 -	20 0	-	15-16ths.	17 -	20 0	-	3-8ths.
4 -	20 0	-	9-16ths.	18 -	20 0	—	—
5 -	20 0	0· 8	½	19 -	20 0	-	3-8ths.
6 -	20 0	-	7-16ths.	20 -	20 0	0·11	3 8ths.
7 -	20 0	0·78	—	21 -	20 0	0·13	5-16ths.
8 -	20 0	0·60	7-8ths.	22 -	20 0	0·31	3-8ths.
9 -	20 0	0·49	3-4ths.	23 -	20 0	—	—
10 -	20 0	0· 8	3-4ths.	24 -	20 0	0·25	3-8ths.
11 -	20 0	-	½	25 -	20 0	0·25	—
12 -	20 0	-	7-16ths.	26 -	20 0	-	9-16ths.
13 -	20 0	0·46	9-16ths.				

Mr. *H. Waddington* to the Mayor of *Bradford*.

Sir,

Whitehall, 10 March 1866.

I AM directed by Secretary Sir George Grey to transmit to you a copy of a Report by Mr. Robert Rawlinson, C.E., on the state of Doe Park and Grimwith Reservoir Embankments, when inspected by him on the 26th and 27th ultimo., and I am to call your special attention to his recommendations as to caution in filling the Reservoir, and as to the necessity of regular watching by day and night.

The Mayor of Bradford,
Yorkshire.

I am, &c.
(signed) *H. Waddington*.

The Town Clerk of *Bradford* to Sir *George Grey*, Bart.

Sir,

Town Clerk's Office, Bradford,
14 March 1866.

I HAVE the honour to acknowledge receipt of your letter of the 10th instant, transmitting copy of a Report by Mr. Robert Rawlinson, C.E., on the state of these Reservoirs, and calling special attention to his recommendation as to caution in filling the Reservoir, and as to the necessity of regular watching by day and night.

The Right Honourable
Sir George Grey, Bart., M. P.,
Home Office.

I have, &c.
(signed) For *J. Rayner*, Town Clerk,
J. Rawson.

Mr. *Baring*, M.P., to the Mayor of *Bradford*.

Sir,

Whitehall, 15 March 1866.

I AM directed by Secretary Sir George Grey to transmit to you, with reference to his letter of the 10th instant, a copy of a letter from Mr. Rawlinson, C. E., enclosing a paper recently sent to him by Mr. Gott, Borough Engineer of Bradford, which Mr. Rawlinson considers ought to be added to his Report on Doe Park and Grimwith Reservoir Embankments.

The Mayor of Bradford, Yorks.

I am, &c.
(signed) *T. G. Baring*.

DOE PARK AND BRADFORD RESERVOIRS

COPY of further CORRESPONDENCE relating to
the BRADFORD WATERWORKS RESERVOIRS, in
continuation of PAPERS already presented.

(*Mr. Baring.*)

Ordered, by The House of Commons, to be Printed,
23 March 1866.

[*Price 1 s..*]

136.

Under 2 oz.

SHEFFIELD RESERVOIRS.

RETURN to an Address of the Honourable The House of Commons,
dated 8 February 1866;—for,

“ COPIES of the REPORT of the ENGINEERS employed by the Sheffield Waterworks Company to report on the DALE DYKE and AGDEN RESERVOIRS which bears date November 1864, and was forwarded to the Home Office on the 29th of that Month:”

“ Of the CORRESPONDENCE which has passed between the Sheffield Waterworks Company and the Right Honourable Sir *George Grey*, during the months of November and December 1864; and the CORRESPONDENCE which has since passed between the Mayor of Sheffield and the Home Office and Board of Trade in regard to the SHEFFIELD RESERVOIRS and the GOVERNMENT WATERWORKS BILL, such Correspondence commencing the 7th day of August 1865, and terminating the 21st day of December 1865:”

“ And, of any other REPORTS and CORRESPONDENCE relating thereto.”

Whitehall,
12 February 1866. }

H. WADDINGTON.

— No. 1. —

SHEFFIELD WATERWORKS FAILURE.—AGDEN RESERVOIR EMBANKMENT.

REPORT, on application, by the Directors of the Sheffield Waterworks Company, to be allowed to proceed with the completion of the Reservoir Embankment at Agden, as per Report, signed by *James Simpson, T. Hawksley, J. F. Bateman, John Fowler, and Thomas E. Harrison.*

To the Right Honourable Sir *George Grey*, Bart., G.C.B., M.P., Her Majesty's Principal Secretary of State for Home Affairs.

Sir,

London, 5 December 1864.

I HAVE carefully read the Letter of Instructions to me (1st December, Appendix (A.)), as also a letter from the Directors of the Sheffield Waterworks Company, dated 29th November 1864, and signed by George Hounsfield, Chairman (Appendix (B.)).

It appears from this letter that the Board of Directors voluntarily stopped the work at the Agden Embankment on the 26th of March in this year; and that such work has not been resumed up to this time. The report made by the engineers instructed by the Company is dated November 1864. The facts as stated, show that the work on the Agden Embankment was stopped by the directors, before any remonstrance from the Home Office reached them, as *see* letter, (Appendix (B.)). It is important to note these facts and dates, because the chairman writes, as under, in the last paragraph of letter, Appendix B.

“ I must, however, most respectfully draw your attention to the fact that the contemplated works of the Company will shortly be urgently required for the supply of the town with water, and that, consequently, after the long delay which has unavoidably taken place in obtaining the advice of the eminent engineers on whose opinion the Company propose to act, it is desirable, on public grounds,

that no suspension of the Agden Works should take place, beyond what Her Majesty's Government may consider absolutely necessary to insure safety."

The delay, so far, is clearly shown by the correspondence to be due to the acts of the Company, and if the Company propose to proceed, on the advice of the eminent engineers, who have drawn up and signed the report, dated November 1864, Appendix C., asking for the sanction of the Secretary of State, can only serve the purpose of shifting the responsibility, in case of failure, from the Company to the Home Office and the Government.

In the report on the failure of the Dale Dike Bank, dated 20th May 1864, and signed by myself and Mr. Nathaniel Beardmore, with respect to the recommendation of the jury at the inquest, "That the Legislature ought to take such action as will result in Governmental inspection of all works of this character," that is, reservoir embankment, we state, "That any approval of plans, or casual inspection of waterworks embankments, cannot insure ultimate safety in such works; the responsibility must remain, as at present, namely, with the engineers and persons immediately connected with the works." The papers now placed before me, and on which I am called upon to report, impress me more strongly to refrain from recommending that any sanction be given to proceed with the works at the Agden Embankment, which shall, in the least degree, have the effect of removing the full responsibility of these works, when completed, from the Company. As, however, after a delay of more than eight months, the engineers who advise the Company to proceed with the work at the Agden Embankment, can find no cause for failure in the Dale Dike Bank but a "landslip and an accident," it is advisable to examine the published opinions of independent engineers employed by the Corporation of Sheffield to examine these works, and report to the Town Council thereon, Appendix (D.).

Analyses of the opinions of the engineers employed by the Waterworks Company (Appendix (C.)) and by the Town Council of Sheffield (Appendix (D.)) as published and appended to this report.

Messrs. Simpson, Hawksley, Bateman, Fowler and Harrison report on behalf of the Waterworks Company of Sheffield, with respect to the site of the Agden Embankment. "The strata of the original ground at the site of the bank are nearly horizontal, and there are no indications of landslips on either side of the valley anywhere near the bank.

"The clay of which the puddle is composed is good, and the general materials of the bank are excellent for producing solid work."

Remarks.—The site of the Agden Bank is on the same geological formation as that of Dale Dike, which gave way, and is only about 1,800 yards distant, in an easterly direction. With respect to the puddle-trench and seat of the bank, I cannot express any opinion, as both were covered at the time of my inspection; but with respect to the character and quality of the material used in forming the bank, and also as to the mode of placing this material, the following evidence is deserving of grave consideration. (In Appendix (D.)) James Leslie, of Edinburgh, waterworks engineer, states: "At Agden the materials consisted of stuff like quarry rubbish, and was being deposited from railway waggons, in tips of not less than six feet or eight feet deep, like a railway embankment; considers such a mode of construction in the highest degree objectionable; as a bank, so formed, will not only sink or settle rapidly and unequally, but may continue to sink or subside for many years after its construction." In the same Appendix, David Stevenson, of Edinburgh, engineer, reports of the Dale Dike Bank, and also of the Agden Embankment as follows: "It (Dale Dike) has been constructed in a most objectionable and hazardous manner; that much of the stuff employed in the bank consisted of large sized rubble stone, and was deposited from railway waggons in tips of about six feet in height; considers such a system of working totally inadmissible for reservoir work, because the larger clods or stones must invariably, under such circumstances, find their place of repose at the bottom of the face or bank, and thus produce unsound layers or strata in the embankment, and that such layers will be full of interstices, calculated to admit the free percolation of water.

"That he has no hesitation in stating that any reservoir constructed in a similar manner to the one at Agden must be regarded as unequal to the important duty it has to perform, is not a sound engineering work, and cannot be considered safe."

John Murray, engineer to the Sunderland Harbour and Docks, and other hydraulic

hydraulic works (in Appendix (D.)), also reported, with respect to Dale Dike Bank, "It was evident that the materials of the embankment had not been deposited as they ought, in thin layers of 12 or 18 inches, and the clods broken, with carefully selected materials on both sides of the puddle wall, but had been deposited by waggon tips six feet or more in thickness, without any punning whatever. This objectionable method would be followed by unequal settlement in so high an embankment, and would tend to damage the puddle wall.

"The errors I have pointed out, and the precautions neglected, induce me to come to the conclusions that the Dale Dike Reservoir is defective in design, and unsound in construction. My objections apply with equal force to the Agden Embankment, so far as their principles of construction are alike."

Henry Conybeare, engineer to the Bombay Waterworks, reports in the same Appendix, with respect to Dale Dike Bank, "The material of which the bank was composed was defective, being friable and not capable of binding." It was "loosely thrown in by waggons, in tips of from five to nine feet, instead of being evenly spread and well consolidated (by the passage of one-horse carts all over it) in parallel layers of only as many inches thick. A bank so put together must have settled greatly, and it is evident (from the fact of its being rendered impassable to the spray of the water) that sufficient allowance was not made for such settlement."

Peter W. Barlow, an engineer of varied practice (in Appendix (D.)), also states, relative to Dale Dike Bank, which had given way, that "the embankment is constructed of loose open materials, containing large masses of sandstone, tipped six or more feet at a time, and falling so as to ensure very unequal settlement and consolidation. The whole of the materials should have been evenly disposed, in thin layers, each carefully consolidated as the work proceeded, and no large masses should have been placed in the body of the embankment."

Mr. Gunson stated in his evidence before the coroner, that Dale Dike and Agden Bank were made of similar material and in a similar manner.

Sir John Rennie also reported (Appendix (D.)) as to Dale Dike Bank, "That the mode of making the embankment was very objectionable; that the puddle wall was too narrow for such height, and the interior filling on each side of it, was composed of sand, gravel, and large stones promiscuously thrown or tipped by dobbin carts and railway waggons in irregular layers, from six to nine feet deep. With such materials, so disposed, it would be impossible to prevent unequal subsidence, or to make the mass solid and impervious to water."

Charles Vignoles, the eminent engineer (Appendix (D.)), reports, as to the materials used in Dale Dike and Agden Banks, as follows: "It has been repeatedly stated and admitted, that the materials and manner of construction are the same in the Dale Dike and in the Agden Embankments. I say that the system is a bad one. I will explain: too much rock has been put in of sizes much too large, and suffered to go as chance directed and gravity impelled. No lines of rails should have been laid, nor rail waggons allowed. The layers of materials should have been of the least possible depth, carried entirely all over each course. It has been stated that the specification allowed of three feet tips; that is by far too much; but the tips at Agden are double that depth, and upwards. It looks more as if making a railway than a reservoir embankment. Unequal settlements, in such works, is a natural consequence."

Mr. Vignoles further states, as to a "landslip" having caused the damage to the Dale Dike Embankment, as set forth by the engineers consulted by the Waterworks Company, that in his, Mr. Vignoles' opinion, "The theory of a landslip having occasioned the destruction is wholly untenable."

The engineers for the Waterworks Company, Messrs. Simpson, Hawksley, Bateman, Fowler, and Harrison, in their Report (Appendix (C.)), further state, with respect to the mode of constructing the Agden Embankment, "The puddle wall is supported on each side by a mass of fine selected earth, about 30 feet in thickness, laid in thin layers." In reply, I beg to state that I saw this work in progress, and saw waggon roads parallel with the puddle wall, tipping the ordinary coarse, rough, rubbly material, as described by Messrs. Leslie, Stevenson, Murray, Conybeare, Barlow, Sir John Rennie, and Vignoles as "quarry rubbish" and "rough pervious material." I saw large stones and clods of earth falling on to the puddle,

puddle, and named this to Mr. Gunson at the time, who stated that men were employed to throw such clods and stones back into the mass of the embankment. My own experience teaches me, that where such work is in progress any such arrangement is frequently neglected; and I was informed that stones and clods falling on to the puddle were not regularly and at all times removed.

On my first inspection of the Agden Embankment, during the week ending Saturday, the 19th March, the surface of the bank was ridged with several waggon roads and tips; the puddle wall was many feet below some of these tips, and the entire surface of the bank was a mass of rough rubble and coarse earth on both sides of the puddle wall, and close up to it. As Messrs. Leslie and Stevenson have remarked, the material looked like "quarry rubbish, as usually tipped to waste, and not in any degree like an embankment to hold up a large volume of water."

On the 25th of March, Good Friday, in company with Mr. Beardmore, I again visited and inspected Agden Embankment, and was surprised to find that the several lines of waggon roads and tips had been filled in or levelled, and that selected earth, of a finer quality, had been placed over nearly the entire surface, so as to hide and disguise the true character of the material beneath. Men were then at work; and I thought at the time that they must have been proceeding with it night and day, so as to smother and hide the rough rubbly material of which the bank is virtually composed. On the 26th, I wrote to you with respect to this embankment, which letter was forwarded to the Sheffield Waterworks Directors on the 28th March 1864.

With respect to the cast-iron outlet pipes beneath the Agden Embankment, and the byewash, Messrs. Simpson, Hawksley, Bateman, Fowler, and Harrison, reporting for the Waterworks Company (Appendix (C.)), state: "The discharge pipes (at the Agden Embankment) consist of two lines of strong cast-iron pipes, 24 inches in diameter, laid and jointed in the same manner as at Bradfield (Dale Dike).

"After the conclusive testimony to the soundness and security of the similar arrangement which has been afforded at the Bradfield Dam (Dale Dike), we cannot doubt the perfect efficiency of these pipes." Messrs. Simpson and the other engineers associated with him, say: "Since the accident (at Dale Dike) the discharge pipes have been carefully examined and tested. They have also been inspected internally by a man passing through them, and their lines and levels have been observed from without, by means of candles of equal lengths placed centrally within them. In these several manners the pipes have been proved to be accurate in their position (not having even bent under the pressure of the embankment), and perfectly sound and water-tight.

"This is a state of perfection which we had never anticipated."

This entire passage is a curiosity of professional fence. The consequences are, however, far too serious to make it amusing, with the terrible facts before them of a destruction of human life and destruction of property, horrible and appalling, caused in a great degree, if not entirely, by this line of outlet pipes, these engineers can consent to resort to tests and trials, absolutely worthless in every respect. The pipes are said to be water-tight, under a head of pressure greater than that of the reservoir when full. Such pipes, if tight at all, would easily bear five times this head safely; and their being found tight does not seriously affect the question of their having been the cause of ultimate damage to the embankment.

The manner of the jointing and laying these pipes is shown in my Report (20th May 1864, Diagram No. 7). A double line of pipes is shown, laid on puddle (clay) some 30 feet thick at the puddle trench, and beneath the apex of the embankment. Through its whole length of upwards of 500 feet, the bed of clay is compressible, to some degree, but greatest at the centre of the embankment or line of puddle trench. To test this line of pipes now, and find the line true, is no proof that compression and motion has not taken place. There must have been fixed points, at both ends, or permanent trench marks to level from, before any such test can be worth making. A test as to accuracy of a line of waterpipes obtained by the flames of lighted candles would raise a smile, if indignation did not overpower it. Messrs. Simpson, Hawksley, Bateman, Fowler, and Harrison are, however, surprised at the result of their candle work, as they report, in these words: "This is a state of perfection which we never anticipated." I must add that the mode of testing, as described in the report, is
a confession

a confession of child's play, utterly unworthy of men eminent in a scientific profession. The whole of the processes, as described, prove nothing worth knowing, as bearing on the question of these pipes having fractured the puddle wall above them at the point of crossing the same, and as indicated in Diagram No. 7. If the pipes moved in any degree, a space or cavity would be left through the puddle wall: and water, under a head of 80 or 90 feet, finding access to and through such space or cavity, though no thicker than this sheet of paper in the first instance, would soon melt and wash an opening through the clay, capable of doing all the damage which took place. It is absolutely impossible that these pipes could remain as they were first placed, without some amount of subsidence; and no examination nor testing of these pipes now, or at any time after the accident, can be worth one moment's consideration, as offering facts on which to base an assertion that they had not moved. The test by water hydraulic pressure may be proof that the joints are tight, but it is no proof that they may not have partially drawn in the lead by subsidence. The form and strength of joint cannot have prevented such drawing, under sufficient pressure. The test by burning candles cannot seriously have been intended to throw any light on the subject.

Nothing has been proved worth knowing by the recorded tests. There must have been a reliable record of levels made, at the time the pipes were laid, and taken from some fixed bench mark. There must have been some accurate levelling over the entire line of pipes, from such bench-mark, before any case can be made out that these pipes have not moved (subsided).

Messrs. Simpson, Hawksley, Bateman, Fowler, and Harrison, notice the position and dimensions of the cast-iron outlet pipes, as laid beneath the Agden Embankment, and sum up as under: "We do not hesitate to recommend that the execution of this work (the Agden Embankment) be resumed without further delay."

With respect to the position of cast-iron outlet pipes in waterworks embankments, Mr. Beardmore joined me in reporting (page 9, Report dated 20th May 1864): "The objectionable mode of laying the outlet pipes most probably fractured the puddle-wall at the point of crossing. Cast-iron pipes ought never to be laid under such conditions as these. A culvert of masonry with an inner valve-well, as in the Bradford Reservoirs, should have been provided. This culvert should have been on one side of the valley, and in solid ground, free from loose earth of the embankment."

With respect to cast-iron outlet pipes being laid beneath waterworks embankments, Mr. James Leslie, Appendix (D.), "considers it was a highly objectionable course to pursue to lay such pipes under such an embankment, in the manner in which these pipes were laid, and that the valves ought to have been on the inner end, and fixed in such a manner as that access could have been had to them even when the reservoir was full. That he considers it a much better course to pursue, when practicable, to drive a tunnel in the solid, at the end of the embankment in which the pipes should be laid."

Mr. John Murray, (Appendix (D.)), states: "I do not consider the laying of cast-iron pipes through so high an embankment, with valves at their lower extremity, is a safe and proper method of construction, inasmuch as they would be subjected to unequal pressure at their junction with the puddle wall, and any defective pipe or joint could never afterwards be removed or repaired." Mr. Murray recommends a tunnel in solid ground, in which to lay the pipes; Mr. Conybeare recommends plugging up the line of pipes on the inner end, and that a drift-way or tunnel be driven through the solid ground, on one side of the bank, and a new line of pipes of double capacity be laid through such drift-way or culvert, built of ashlar, in cement, and of size to allow of repairs or removal of said pipes. Mr. Peter W. Barlow states, Appendix (D.), "no pipes should be laid under an embankment, unless the embankment rests on a rock foundation, and the pipes are laid in excavations, so that they are well below the surface. In any such case the pipes should not be less than 3 ft. 6 in. internal diameter, in order that they may be examined internally, and, if necessary, repaired."

Sir John Rennie, (Appendix (D.)), "coincides in general terms, in the condemnation of iron pipes carried under and through reservoir embankments, the more particularly so in such a manner that they cannot be thoroughly accessible in every part."

"The proper plan, in my opinion, is to carry the pipes through the solid ground

ground, or strata, in tunnels of masonry either on one side of the embankment or the other, but wholly independent of it; and that the pipes should be accessible at all times."

Mr. Charles Vignoles (Appendix (D.)) observes "that pipes very much larger should have been used, either of diameter sufficient to allow of internal inspection, laying them by driving a driftway (or culvert) through solid ground at the side, or by forming a culvert through the hard material at one end of the bank, such culvert being of sound ashlar stone set in hydraulic cement, and sufficiently spacious to lay one or more pipes, and to allow free access for examination and repairs."

In my evidence before the coroner at Sheffield I stated: No waterworks embankment ought to have a line of pipes laid through the embankment in such manner as to preclude any possibility of inspection or repair; if failure takes place, or means of renewal if a pipe wears out, I hold that an engineer ought to be master of his work, and that his work should not be master of him. This opinion I retain, and it is a gratification to find that men so eminent as Messrs. Leslie and Stevenson, Murray, Conybeare, Barlow, Sir John Rennie, Vignoles and Beardmore, agree in the opinion that an outlet, tunnel, culvert, or driftway in the solid ground in which to lay the pipes and valves, so as to admit of inspection at all times, and of repairs or renewal as may be required, is the only safe mode of working. I cannot, therefore, recommend the retention of the cast-iron outlet pipes as now laid beneath the embankment at Agden.

The entire question of waterworks reservoir embankment making is opened up and forced on your attention by the Report (Appendix (C.)) recommending the Sheffield Waterworks Company "to proceed without further delay," to complete an embankment, formed in every respect on similar principles to the Dale Dike Bank, which suddenly burst on the night of the 11th of March 1864, destroying property of the aggregate value of several hundreds of thousands of pounds, drowning and killing one hundred and thirty-eight persons.

With respect to the character of this embankment, the jury stated in their verdict: "We find that in our opinion there has not been that engineering skill and that attention to the construction of the works which their magnitude and importance demanded.

"That we cannot separate without expressing our deep regret at the fearful loss of life which has occurred from the disruption of the Bradfield (Dale Dike) Reservoir."

Mr. James Leslie states (Appendix (D.)) "that he does not consider the Bradfield (Dale Dike) Reservoir Embankment was constructed in that careful manner that the importance of the work required."

Mr. David Stevenson (Appendix (D.)) sums up his report, "That he has no hesitation in stating that any reservoir constructed in a similar manner to the one at Agden must be regarded as unequal to the important duty it has to perform, is not a sound engineering work, and cannot be considered safe."

Mr. John Murray (Appendix (D.)) concludes, "The errors I have pointed out and the precautions neglected, induce me to draw the conclusions that Dale Dike Reservoir is defective in design, and unsound in construction. My objections apply with equal force to the Agden Embankment, so far as their principles of construction are alike." Mr. Gunson described the plan and mode of construction alike in both embankments.

Mr. Peter W. Barlow (Appendix (D.)) states "I am of opinion that there was a great lack of skill in the designing and of efficient supervision of the works; and that the destruction of the Dale Dike Embankment is to be attributed to the objectionable site and defective construction."

Sir John Rennie (Appendix (D.)) observes, "I do not consider that there has been evinced in the construction of the works of the Sheffield Waterworks Company that degree of engineering skill which their importance and magnitude demanded. I think that the failure of the Dale Dike Reservoir and the similar construction of the Agden Reservoir, now in progress, clearly establish such want of skill, and that the Corporation have just reason to doubt the safety of the other reservoirs."

Mr. Charles Vignoles (Appendix (D.)) states: "In my opinion and judgment, the system of construction adopted by the Sheffield Waterworks Company at the Dale Dike and Agden Embankments was in many respects erroneous; that proper engineering experience was not brought to bear in the designs and specifications,

fications, and that great want of care and skill, together with evident deficiency of supervision, are manifest in the carrying out of the operations; the officers of the Company seem to have despised all experience not within their own limited range, which has consisted in repeating themselves; and would go on repeating the dangerous practices if allowed by the Legislature."

Having, to the best of my ability, considered the documents placed before me, and the evidence of so many men, members of the Institution of Civil Engineers, Messrs. Leslie, Stevenson, Murray, Conybeare, Barlow, Sir John Rennie, and Vignoles, who have independently examined the Sheffield Waterworks (Dale Dike Embankment) which gave way, and Agden Embankment, with the completion of which the Company have determined to proceed, under the advice of the engineers, they have consulted, Messrs. Simpson, Hawksley, Bateman, Fowler, and Harrison.

In my opinion, the entire mass of the embankment at Agden is defective, and not capable of making a sound, safe, and enduring reservoir.

Cast-iron pipes should not be buried beneath the loose mass of the embankment, as at Agden, so that they can never be reached for examination, repairs, or renewals; I cannot, therefore, recommend that sanction to proceed with this work be given under the objectionable conditions as to defective material, design, and mode of construction detailed in this Report, and as set forth at greater length in the Appendices.

I have, &c.
(signed) *Robert Rawlinson.*

APPENDIX (A.)

Mr. H. Waddington to Mr. Rawlinson, C. E.

Sir,

Whitehall, 1 December 1864.

I AM directed by Secretary Sir George Grey to transmit to you a letter from the chairman of the Sheffield Waterworks Company, enclosing a copy of the joint report of Messrs. Simpson, Harrison, Hawksley, Fowler, and Bateman, and stating that the directors now feel justified in proceeding with Agden Embankment; and I am to request that you will consider these documents, and inform Sir George Grey whether you think these works may now be proceeded with.

R. Rawlinson, Esq., C. E.,
&c. &c. &c.

I am, &c.
(signed) *H. Waddington.*

APPENDIX (B.)

SHEFFIELD WATERWORKS.—BRADFIELD INUNDATION.

The Chairman of the Sheffield Waterworks Company to Sir George Grey, Bart., M.P.

Waterworks Office, Sheffield, 29 November 1864.

ON the 28th March last you addressed a letter to the Sheffield Waterworks Company, enclosing a copy of a letter from Mr. Rawlinson respecting the Agden Embankment, then in process of construction by the Sheffield Waterworks Company.

On the 29th of March, in reply to that letter, the chairman of the Company wrote to you as follows:

"On Saturday, the 26th instant, the Board met, and their first business was to give instructions to stop the work at Agden, to which your letter refers, and it will not be proceeded with until the Directors have the best possible advice as to the future construction of the reservoir."

I have to inform you that the works at Agden have from the 26th of last March been suspended and still remain suspended.

On the 9th of May the Directors gave written instructions to the following engineers, Messrs. Simpson, Hawkshaw, Harrison, Hawksley, Fowler, and Bateman in the following form:—

"Sheffield Water, 1864.

"Messrs. Simpson, Hawkshaw, Harrison, Hawksley, Fowler, and Bateman are requested on behalf of the Sheffield Waterworks Company to inspect their works at Bradfield, Agden, Redmires, and Rivelin for the following purposes:—

"1st. To examine the embankment at Bradfield which burst on the 12th of March last, with a view of forming an opinion of the causes of its fracture. Messrs. Rawlinson and Beardmore attended on behalf of the Government before the Coroner at Sheffield on

the inquest arising out of the accident, and gave in evidence their theories of the causes of the accident.

"A verbatim report of the evidence on this inquest will be placed in the hands of the above gentlemen.

"2d. To consider the propriety of repairing the broken embankment, and if so, with what alterations (if any), or of abandoning the present site and removing it further up the stream.

"3d. To examine the Agden Embankment, and to advise the Company as to whether the construction of it is on proper principles, and to offer any suggestions which may occur to them as to its future formation.

"Mr. Rawlinson has reported to Sir George Grey that all the objections he found to the Bradfield Embankment existed also in that at Agden.

"4th. To examine the old works of the Company at Rivelin and Redmires, and to report whether there is any doubt as to their safety, and if anything is capable of being done to ensure greater safety.

"5th. The above gentlemen will be pleased to make any suggestions or give any advice to the Company which they may think necessary.

"The Company have now a Bill before Parliament to enable them to raise money to meet the damages caused by the late accident.

"It has been intimated that the question of the causes of the late accident, the construction of the Agden bank, and the safety of the Company's old works will form important parts of the inquiry before the Committee on the Bill.

"The above gentlemen will therefore be requested to give evidence before that Committee on behalf of the Company."

Mr. Hawkshaw declined to act.

I now beg to enclose for your perusal a print of the joint report of Messrs. Simpson, Harrison, Hawksley, Fowler, and Bateman, which owing to the numerous engagements of these gentlemen was only received by the Company on the 19th instant.

The written report of Messrs. Hawksley and Bateman on the old works of the Company referred to in the joint report of the five engineers is as follows:—

" Victoria Hotel, Sheffield,
" 26 March 1864.

"Gentlemen,—In compliance with your instructions we have made a survey of the reservoirs pertaining to your works in the valley of the Rivelin and Redmires, and have the honour to report:—

"1st. That the Rivelin Reservoirs are in a most perfect and satisfactory state.

"2d. That the Redmires Reservoirs are generally speaking in good condition, but that a few ordinary repairs are needed. Our views with respect to these minor matters we have communicated to Mr. Gunson, who has undertaken to give them his immediate attention.

"In conclusion, we beg to offer the expression of our opinion that these reservoirs which have now been tested by the practical trial and experience of many years, during which they have undergone no important alteration, ought not to be the occasion of any doubt or apprehension.

"This opinion is founded upon a careful inspection of the works, aided by the information which the contract drawings and specifications afford, and an explanation of the mode in which the works have actually been constructed.

" We have, &c.
(signed) " *T. Hawksley.*
" *J. F. Bateman.*"

"To the Chairman and Directors of the
" Sheffield Waterworks."

The Agden Embankment and the mode of laying the outlet pipes adopted there having been approved by the report of Messrs. Simpson, Harrison, Hawksley, Fowler, and Bateman, I have the honour to inform you that the Directors of the Sheffield Waterworks Company now feel justified in proceeding with the Agden Embankment.

Should, however, Her Majesty's Government think it desirable to institute any further inquiries respecting the safety of the embankment, I need not say that the Directors will be most willing to facilitate any investigation and to further suspend the progress of the works to allow time for such investigation to be made.

I must, however, most respectfully draw your attention to the fact that the contemplated works of the Company will shortly be urgently required for the supply of the town with water, and that consequently, after the long delay which has unavoidably taken place in obtaining the advice of the eminent engineers, on whose opinion the Company propose to act, it is desirable on public grounds that no suspension of the Agden works should take place beyond what Her Majesty's Government may consider is absolutely necessary to ensure safety.

I have, &c.
(signed) *Geo. Hounsfield*, Chairman.

To the Right Hon. Sir George Grey, M.P.,
Her Majesty's Principal Secretary of State for
Home Affairs.

APPENDIX (C).

SHEFFIELD WATERWORKS.—BRADFIELD INUNDATION.

Report of Messrs. *Simpson, Hawksley, Bateman, Fowler, and Harrison.*

To the Chairman and Directors of the Sheffield Waterworks Company.

Gentlemen,

London, November 1864.

HAVING been requested, in writing, to undertake the following duties, viz. :—

- 1st. To examine the embankment at Bradfield, which burst on the 11th March last, with a view of forming an opinion of the cause of its fracture :
- 2d. To consider the propriety of repairing the broken embankment, and if so, with what alterations, if any, or of abandoning the present site and removing it further up the stream :
- 3d. To examine the Agden Embankment, and to advise the Company as to whether the construction of it is on proper principles, and to offer any suggestions which might occur to us as to its future formation :
- 4th. To examine the old works of the Company at Rivelin and Redmires, and to report whether there is any doubt as to their safety, and if anything is capable of being done to ensure greater safety, and
- 5th. To make any suggestions, or give any advice which we might think necessary.

We have now the honour to present the following report.

- 1st. As to the cause of the failure of the Bradfield Embankment.

This embankment was about 95 feet high in the deepest part, about 420 yards long, 12 feet wide at top bank level, which was intended to be five feet above the top water level of the reservoir, and had inside and outside slopes of $2\frac{1}{2}$ horizontal to 1 vertical. It contained about 388,000 cubic yards of materials of all kinds.

It was originally intended to construct the embankment across the narrowest part of the valley, at a point situated somewhat below the place at which it was subsequently formed, but in consequence of the ascertained existence of a landslip on the left or northerly side of the valley, it was deemed prudent to avoid this site, and to remove the embankment to a higher point, at which no indications of treacherous ground were observable. This was accordingly done, although the size of the embankment was thereby materially increased, and the capacity of the reservoir diminished.

The landslip which the engineers thus determined to avoid, had been caused by the sliding of superficial clayey deposits on the smooth surface of the flag-rock which is found in the lower part of the coal-measure formation, of which the district consists. The beds of this rock are highly inclined, dipping from the north towards the valley, at an inclination of 5 or 6 horizontal to 1 vertical, and somewhat obliquely in the direction of the valley downwards.

The clay at the bottom of the valley has been laid bare by the flood which resulted from the bursting of the reservoir, and is evidently the blue clay commonly associated with sand and gravel in the valleys on either side of the Penine range of hills. Ascending from the river, the superficial deposits occasioned by the disintegration of the shale beds which alternate with the sand-stones of the district, are mixed with the general *débris* of the masses fallen from the steeply inclined side of the valley, and exhibit that irregular and swollen form which is indicative of slipped material.

The ground at the altered site of the embankment appeared to the engineers to be perfectly stable, and the material beneath the base of the bank, as exposed by the cutting of the puddle-trench, seemed all that could be desired, and it was accordingly supposed that the embankment had been placed beyond the influence of the landslip.

On the southerly side of the valley the strata dipped into the hill, and the ground was entirely free from slips. Here the material was principally a close and retentive shale, alternating with thin beds of sandstone, and including a stratum of rock, known by the name of "Gannister," usually found with, and forming the floor of one of the lowest seams of coal in the local series. At the site of the embankment and within the reservoir this seam of coal was either extremely thin, or had disappeared altogether, but at a short distance below the bank it is to be seen in its usual position resting on the Gannister.

In cutting the puddle-trench, a fault or dislocation was crossed near the foot of the northerly side of the valley, and may now be observed extending diagonally up the valley, and gradually leaving the bed of the reservoir. From the broken and disjointed material of this fault there issued, before the commencement of the work, a powerful spring, and the water which formed the spring, following the excavation of the puddle-trench to a depth of 60 feet, had to be pumped out by steam-power. When, however, the trench was sunk to a water-tight stratum, below the lowest level at which the spring flowed into the trench, and had been refilled with puddle, the water was forced back, and the spring re-appeared in the bottom of the reservoir a short distance above the foot of the embankment, where it is now to be seen issuing as before.

We have been the more particular in describing the distinctive features of the locality, because it is on a right understanding of these, combined with facts which have still to be described, that a clear conception of the cause of the accident is to be obtained.

The embankment was formed of the material excavated from the inside of the reservoir, and consisted principally of shale and rag-rock. With a view to secure the bank from slipping, the foot of each slope was formed of stone. The puddle-wall consisting of good clay, worked in the usual manner in thin courses, and faced on the inside by a mass (about 18 inches thick), of the stiffest clay which could be obtained, is now to be seen in the disrupted bank, in an impervious and remarkably solid condition. The puddle-wall was 4 feet thick at top bank, and 19 feet at the surface of the ground in the deepest part of the bank, being there 3 feet thicker than had been originally intended. The best material which could be procured was placed, as we were informed, for about the thickness of the puddle-wall, on each side of it, and the remainder of the bank was made of the excavated material as it came from the cuttings.

The puddle-trench was in all cases sunk to such depth as was ascertained to be sufficient to secure a water-tight foundation, dependence for this purpose not being placed on any superficial deposit, but on the observed retentiveness of the strata upon which the puddle-wall was founded.

The means of discharging the water of the reservoir consisted of two lines of strong cast-iron pipes, 18 inches in diameter and $1\frac{1}{4}$ inch thick, placed in a trench cut out of the solid ground beneath the base of the bank. At the centre of the bank this trench was between 20 and 30 feet deep, being carried down nearly to the depth at which the puddle-trench had been sunk at that point, viz., 30 feet. From the centre it gradually rose at a slope, somewhat flatter than 3 to 1, till it became 9 feet below the surface, at which depth it was continued horizontally to each end of the pipes. The whole of the deeper portion, and the shallower portions for 18 inches in depth, were filled with good puddled clay well rammed together. On this bed the pipes were laid. The pipes were socket-jointed and made water-tight with lead. The joints were not, however, of the ordinary spigot and socket kind, but were specially constructed, the sockets being made wider within than at the outer edge, so that in the event of any force being exerted on the pipes to draw them asunder, the lead would be capable of acting as a wedge, and so prevent separation or leakage. The pipes when thus laid were surrounded by 18 inches of well-worked puddle clay, and the remainder of the trench to the surface of the ground was filled with ordinary material, pounded in. The valves were placed near the outer extremities, two on each pipe.

The embankment was commenced on the 1st of January 1859; it was finished, with the exception of a small portion near the waste weir, in April 1863, when the centre of the bank was found to be 7 feet 4 inches above top water level. The filling of the reservoir commenced in June 1863, on the occasion of a heavy flood, and from that time, with some intermissions, the reservoir gradually increased in depth, and at the time of the accident, on the 11th of March 1864, it had attained to a height which was within 3 inches of the top of the weir. During the whole of this period no imperfection of any kind had been perceived, the embankment and the reservoir being absolutely water-tight; for although a small spring of ochreous water issued from a shale bed in the escarpment on the south side of the river below the bank, yet this equally appeared whether the reservoir was full or empty, and was therefore fed from other sources. Moreover, this water still continues to issue, although the reservoir has been emptied of its contents for many months.

There was no fracture of the pipes, nor any creep of water along the outside of them, for if a defect had existed in the pipes, or in the puddle, at the point at which the pipes crossed it, there would necessarily have been a leakage of discoloured water and a consequent waste of material, which would have caused the bank to settle down over the site of the imperfection, and would thus have afforded a timely and ample warning of impending danger.

The embankment was composed of materials which would not have slipped if the base on which it rested had been immovable. This is clearly exhibited by the condition of the bank on both sides of the fracture, where it rests on undisturbed strata of hard rock and strong shale. Here the slopes still remain regular and perfect, and the whole bank is in proper shape, notwithstanding the violent injury done by the accident to the immediately adjoining portion.

We must, therefore, look for causes other than supposed imperfections in the quality of the materials or workmanship for the failure of the reservoir.

On the evening of the accident a longitudinal crack was observed on the outside slope, running parallel with the centre of the bank, and at a short distance below the top. At this time the valves of the discharge pipes were closed, and if there had been any leakage of water from the reservoir or pipes, it would have been visible in the bed of the river below, and must have been discovered by Mr. Gunson and his workmen, who were on the ground the whole of that day, and who did not perceive any escape of water or other indication of the coming catastrophe.

The weather, during the fortnight previous to the accident, had been exceedingly wet, the rain so swelling the rivers as to inundate all the low country in the East Riding of Yorkshire. It is in such seasons that masses of earth, commonly called "landslips," become saturated with water or lubricated on their bases, and, although at other periods comparatively or altogether stable, now begin to move. That the ground outside the embankment

bankment

bankment has so moved is evident, not only from the tears and fractures which are to be observed in the lower part of the mass, but also from the significant fact that one cottage situated high on the hill, and another nearer to the foot, and both remote from the bank, give unmistakeable proofs of the recent movement of the ground on which they stand. From the testimony of the occupiers of these cottages, this movement must have immediately preceded or been concurrent with the bursting of the reservoir.

The foot of the outside slope of the bank, and the ground on which it stands, to the north of the fractured portion, have been driven outwards and bulged up, in a manner which admits of no doubt as to the causes and forces which have been in operation, whilst the slope above is flattened and the top lowered, so as to allow the water to pass over exactly in the manner described by Mr. Gunson (who was present when the accident occurred), in his evidence before the coroner.

After a full consideration of these and other collateral circumstances, we are unanimously of opinion that the accident was occasioned by a landslip, which occurred in the ground immediately on the east side of the embankment, and which extended beneath a portion of its outer slope, involving in its consequences the ruin of that portion of the bank, and producing the catastrophe which followed.

To this conclusion we severally came on our first examination, and every subsequent investigation, and the more intimate acquaintance we have since acquired with all the evidence and facts connected with the subject have only the more firmly convinced us that to no other cause can the destruction of the reservoir be rightly attributed. We are, moreover, of opinion that all the arrangements made by your engineers were such as might have been reasonably expected to have proved sufficient for the purposes for which they were intended, and that if the ground beneath the bank had not moved, this work would have been as safe and as perfect as the other five or six large reservoirs of the company which have been constructed in a similar manner, and which have so long supplied the town of Sheffield, and the rivers Rivelin, Loxley, and Don with water.

We may add, that since the accident the discharging pipes, the outer ends of which had been buried beneath the rubbish deposited by the flood, have been reached and carefully examined. They have been tested under a hydraulic pressure far exceeding that which they would have had to sustain in use. They have also been inspected internally, by a man passing through them, and their lines and levels have been observed from without by means of candles of equal lengths placed centrally within them. In these several manners the pipes have been proved to be accurate in their position (not having even bent under the pressure of the embankment), and perfectly sound and water-tight. This is a state of perfection which we had never anticipated, and speaks well, not only for the mode of construction adopted by the engineers, but also for the excellent character of the workmanship.

2d. With regard to the propriety of repairing the broken embankment, or of abandoning it and forming another elsewhere.

We are not at present in a condition to report fully on this question, the solution of which depends, not only on engineering investigations, but on considerations of cost, the convenience of working, and the necessity for providing an amount of storage adequate to meet the wants of the town and the demands of the mills. Into these particulars we have not yet had the opportunity of sufficiently entering. Further local explorations are also needed before a definite reply can be submitted.

3d. As to the Agden Reservoir.

The strata of the original ground at the site of the bank are nearly horizontal, and there are no indications of landslips on either side of the valley anywhere near the bank. The measures into which the puddle-wall has been tied are, everywhere as we have been informed, and certainly so to the extent to which they can still be observed, strong and retentive. The clay, of which the puddle is composed, is good, and the general materials of the bank are excellent for producing solid work, having no tendency to slip. These materials consist to a great extent of argillaceous gravel, which when moistened with water assumes the character of concrete, and ultimately sets almost as hard as stone.

The puddle-wall is supported on each side by a mass of fine selected earth, about 30 feet in thickness, laid in thin layers. This is an excellent mode of construction, because it affords support to the puddle-wall, and tends to render water-tight the whole central portion of the bank. The outer slope of the bank, except as lastly mentioned, cannot be made of materials too hard or too dry, and the manner in which the bank has in this respect hitherto been formed meets with our approval.

The discharge pipes consist of two lines of strong cast-iron pipes, 24 inches in diameter, laid and jointed in the same manner as at Bradfield, but not placed in so deep a trench, because it was not necessary that the puddle should be carried to so great a depth. The trench is cut into the solid ground beneath the bank, and the pipes are laid on 18 inches of clay puddle, and surrounded by the same material, all pounded in. After the conclusive testimony to the soundness and security of the similar arrangement which has been afforded at the Bradfield Dam, we cannot doubt the perfect efficiency of these pipes. We recommend, however, by way of precaution, that the pipes should be tested by hydraulic pressure before they are brought into use, and that arrangements should be made for shutting off the communication with the reservoir at the inner ends of the pipes, so as to facilitate an occasional internal inspection.

The waste weir is not yet completed, but we learn that its length is intended to be about 75 feet. This length, with a depth of water of only 24 inches passing over it, will suffice to carry off the heaviest floods proceeding from the contributing drainage area of 2,800 acres.

We have made a close examination of the ground and of the manner in which the operations have hitherto been conducted, and have failed to discover anything, which, in our judgment, ought to occasion distrust with respect to the security of this undertaking; and, consequently, after considering all the circumstances connected with the construction of this reservoir, we do not hesitate to recommend that the execution of this work be resumed without further delay.

4th. As to the old works of the Company at Rivelin and Redmires.

We have all personally examined these works, and as Mr. Hawksley and Mr. Bateman have already presented their written report on the state and security of the reservoirs at these places, we have only to express our unanimous concurrence in the contents of that document.

5th. As to any further suggestions or advice.

Any general suggestions or advice which may occur to us to submit for your consideration we will offer in a supplemental report, after we shall have had the opportunity of maturely considering the matters involved in the second instruction.

We have, &c.

(signed) *James Simpson.*
T. Hawksley
J. F. Bateman.
John Fowler.
Thos. E. Harrison.

Appendix (D).

SHEFFIELD WATERWORKS.

REPORT of the COMMITTEE appointed by the Council to watch over the Bill of the SHEFFIELD WATERWORKS COMPANY.

IN pursuance of the Petition to the House of Lords and the Resolutions of the Council,
 your Committee resolved to direct their opposition :—

1. Against the increase of 25 per cent. on the water-rents.
2. Offering to purchase the works as an alternative in accordance with the resolution of the Council.
3. To urge the imperative necessity for a speedy and constant supply of water, both for sanitary purposes and for the protection of life and property in case of fire.
4. To place all claimants for damages in respect of property, or loss of life, on the same footing.
5. To oppose any attempt that might be made by the company to reverse the verdict of coroner's jury.
6. To incorporate the provisions of the "Waterworks Clauses Act, 1863," with respect to the security of all the reservoirs of the Company.

This course met with the entire concurrence of the towns committee, who have cordially acted in unison with the town council.

Your committee have to report that, on the first point, they only succeeded in limiting the increase of 25 per cent. on the rate in perpetuity to a period of 25 years. They attribute this result to the wrong impression made on the Committee of the Lords, by those who must have known better, to the effect that, unless the increase were obtained the claimants would not get their compensation. This impression might have been removed, had the Committee of the Lords heard the case of the corporation before deciding against it.

With regard to the second part of the opposition, the purchase of the works by the corporation, your committee specially refrained from making this a prominent point, until and except they were called upon to do so, as an alternative to the 25 per cent. increase.

Your committee cordially congratulate the council on the decision as to a constant supply at the expiration of five years, under the penalty of no dividends on the ordinary capital of the Company, until such obligation is performed. Under these circumstances
 it

THE SHEFFIELD RESERVOIRS.

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it becomes the duty of your committee to state that it is not possible for the Company to give a constant supply with their present means. This is the present position of the Sheffield Waterworks Company, with reference to giving a constant supply of water in 1869, five years hence.

	<i>Acres.</i>
Total area of the whole of the gathering grounds at Redmires, Rivelin, and Loxley (per Mr. Rawlinson's Report, p. 14) - - - -	11,597
Add 820 acres from Redmires to service reservoirs at Crookes - -	820
	12,417

	<i>Gallons.</i>
Depth of rainfall in a dry year, 30 inches (p. 7, Mr. Rawlinson's Report), deducting half for evaporation and loss, = 15 inches × 12,417 acres = cubic feet - - - - -	676,105,650
Deduct 17 cubic feet per second for 313 working days as compensation to millowners (10 cubic feet on Loxley and 7 on Rivelin) = - -	459,734,400
	216,371,250
Cubic feet available - - -	
Multiply by 6½ (6½ gallons = 1 cubic foot) - - - - -	6½
	1,352,320,312

Present population of Sheffield, 200,000. This is increasing at the rate of 5,000 per year. In 1869 the population will be 225,000.

In a report presented by the Commissioners of Her Majesty's Woods and Forests, to the Commons, in February 1847, they state that they had appointed George Wingrove Cooke, esquire, and James Meadows Rendell, esquire, to hear evidence, and report on the supply of Manchester with water. That report is enclosed with the report of Her Majesty's Commissioners; and, after stating that "the borough of Manchester, in 1841, contained a population of 235,507, these gentlemen submit, as their opinion, that no supply for the borough of Manchester alone will be permanently an efficient supply, if it is liable in the driest of years to fall below 10,000,000 of gallons daily." This is 42½ gallons per day per head.

Mr. Bateman's estimate for Manchester and Glasgow is 40 gallons per day per head. Taking this estimate for Sheffield, it will give the yearly quantity of water required for a constant supply, at—

Population.	Days.	Gallons.		<i>Gallons.</i>
225,000	× 365	× 40	= - - - - -	3,285,000,000
Deduct the quantity available as before found - - -				1,352,320,312
Deficiency - - - - -				1,932,679,688
or 214 days at 9,000,000 a-day.				
Total supply = 150 days at 9,000,000 a-day.				
Total capacity for storage of the whole of the reservoirs (p. 14, Mr. Rawlinson's Report) - - - - -				357,000,000
(This does not include the storage in the service reservoirs at Crookes, nor the proposed reservoir at Strines).				
The proper storage is for 120 days' supply to the mills and to the town.				
120 days to mills, at 17 cubic feet per second = 1,468,800 cubic feet a-day × 120 days = - - - - -				176,256,000
120 days to town = 120 × 225,000 people × 40 gallons ÷ 6½ - -				172,800,000
Total cubic feet of storage - - -				349,056,000
Excess of storage at present - - - - -				7,944,000

Besides service reservoirs at Crookes and Strines, not yet begun.

Supposing the whole of the proper storage, 120 days, available for the town in a dry year,

year, which is extremely improbable, it would still leave a deficiency of 91 days' supply, or 819,000,000 gallons.

(In 10 years hence the population will be 250,000, and the yearly deficiency will then be 365 millions of gallons more).

Taking the supply at 20 gallons per head per day, which is the smallest figure any engineer has ever used, the figures are as follow :—										<i>Gallons.</i>
225,000	×	365	×	20	=	-	-	-	-	1,642,500,000
Available	-	-	-	-	-	-	-	-	-	1,352,320,312
Gallons deficiency										290,179,688

Equal to 65 days at four and a-half millions per day. In this case the excessive storage will be 94,344,000 cubic feet, without including the service reservoirs at Crookes or Strines.

It is with heartfelt satisfaction that your Committee point to their success in making it unnecessary for claimants for compensation in respect of loss of life to prove negligence.

Your Committee regret that the Company and the millowners, should have urged the Lords' Committee to leave it open for these poor people to prove neglect, in order to maintain their claims for compensation.

The Lords' Committee on the suggestion of your Committee, required that it should not be necessary for these claimants to prove negligence, and the following clause was inserted in the Bill:—"It shall not be necessary for the claimant in any case to show negligence on the part of the Company, in order to establish his title to 'damages in consequence of the said inundation.'"

Not only did the Company decline to carry out their determination to show that they were, in Mr. Hope Scott's words, "as free from blame as any human beings could be," but they again suggested to the Lords not to enquire into the matter.

As there is now no longer any reason to withhold the evidence of the eminent engineers retained for the corporation, it is herewith annexed, and your Committee recommend that a copy be sent to Sir George Grey, Her Majesty's Principal Secretary of State for the Home Department, inasmuch as he has announced that the subject of a commission of inquiry is now under consideration by the Government.

In the judgment of your Committee, this inquiry is imperatively necessary, as some of the existing reservoirs of the Company are said to be unsafe.

The following clause was inserted in the Bill on the suggestion of your Committee:—"Notwithstanding anything in the Company's Acts, the provisions of the 'Waterworks Clauses Act, 1863,' with respect to the security of the reservoirs constructed by the undertakers, shall apply to all the reservoirs of the Company."

Clauses were also inserted in the Bill to secure strict impartiality in the charges for water rates, and for calling up so much of the ordinary capital of the Company as is not paid up, and for securing the completion of the works upon the 14th day of June 1873, under the penalty of no dividends.

Your Committee point with satisfaction to the fact, that throughout the contest they carefully refrained from casting any disrespectful imputation, unworthy aspersion, or unseemly reflection upon the Company, or any of their witnesses.

Your Committee have to express their cordial thanks to those gentlemen who have rendered valuable services throughout the struggle. It would be invidious to mention names, where all have done well. Especially are the thanks of the Committee due to the Mayor, the learned counsel who supported the petitions against the Bill, and to the Town's Committee, whose cordial concurrence your Committee gratefully recognise.

Francis Hoole,
Chairman.

Council Hall, Sheffield, 29 July 1864.

JAMES LESLIE, Esq.

THAT he is civil engineer, and more especially a harbour and dock works, and a waterworks engineer, and that he has examined the Dale Dyke and Agden Embankments near Bradfield, belonging to the Sheffield Waterworks Company. That he is now, and has been for many years, the chief engineer of the Edinburgh Waterworks, and of many other waterworks in Scotland. That his practice in this particular branch of engineering has been very great, and that he has had very great experience during the last 20 years in the construction of large storage reservoirs in similar valleys to that of the Dale Dyke Embankment. That he does not consider that much fault can be found with the slopes and other dimensions of the embankment at Bradfield; but he thinks that the inner slope would have been better three to one than as it is, *i.e.*, two and a-half to one, in order to meet the contingency of the water being suddenly lowered in the reservoir. That from the appearance of the broken ends of the Dale Dyke Embankment and of the materials swept down, as well as from observations on the way in which the Agden Embankment was being constructed, he is of opinion that the former cannot have been constructed in a way suitable for a reservoir embankment (as Mr. Gunson, the resident engineer to the works, stated before the Coroner of Sheffield, that the two works had been constructed

in a similar manner). That even had the specification been complied with (which admittedly and obviously it was not) as to forming the bank in layers not exceeding three feet in thickness, those layers could not have been rendered sufficiently solid; whilst, at the neighbouring reservoir at Agden, the materials, consisting of stuff like quarry rubbish, were being deposited from railway waggons in tips of not less than six feet or eight feet deep like a railway embankment. That he considers such a mode of construction *in the highest degree objectionable*, as a bank so formed will not only sink or settle rapidly and unequally, but may continue to sink or subside for many years after its construction. That he does not consider the quality of puddle to be bad, but that he thinks that the puddle wall has not nearly sufficient breadth. That he considers that the pipes laid under the bank were too small, and that they ought to have been of a size sufficient to admit of a satisfactory examination internally, and that he does not consider that in a pipe only 18 inches diameter such an examination can be satisfactorily made. That he considers that it was a highly objectionable course to pursue to lay such pipes under such an embankment in the manner in which these pipes were laid, and that the valves ought to have been on the inner end, and fixed in such a manner as that access could have been had to them even when the reservoir was full. That he considers it a much better course to pursue, when practicable, to drive a tunnel in the solid at the end of the embankment, in which the pipes should be laid; and should there be no suitable ground for tunnelling, that the best course is to build a culvert of very substantial masonry large enough to carry floods during the time while the bank is in progress of construction, and in which the pipes can be afterwards inserted. That he thinks it advisable to have sluices at both the inner and outer extremities of the pipes, but essential to have them at the inner end. That in a reservoir of such a depth as that at Bradfield, there ought to have been at least two outlets at different levels, so as not to involve the necessity of working the sluices under a great head of water. That he does not consider the Bradfield Reservoir embankment was constructed in that careful manner that the importance of the work required, and that he does not consider that there was such sufficient and careful supervision exercised during the progress of construction as in any work of the kind is imperatively demanded.

DAVID STEVENSON, Esq.

THAT he is a civil engineer, and has had much experience in all sorts of marine and hydraulic engineering. That he has had great experience in the construction of storage reservoirs which are common in the north of England and Scotland. That he has, in company with James Leslie, Esq., C.E., examined the site of the Bradfield Reservoir since the failure of the dam or embankment, and that he has also in company with the same gentleman examined the Agden Reservoir in progress of construction. That he considers the design and mode of construction opposed to sound engineering, and contrary to what he has almost invariably met with in the course of his own practice. That he considers that the mass of the embankment is rather small, and in particular that the top width of 12 feet, and the top width of puddle four feet, are too narrow, and are less than what he has met with. That he considers the inside slope of the embankment two and a-half to one too steep, and the stopping of the puddle wall of the embankment short of the top objectionable and peculiar. That without entering into details as to the strength of the pipes or the manner in which they were laid under the embankment, he considers that the mode in which they were designed was not satisfactory, or in accordance with sound engineering practice. That he considers that the valves or sluices on those pipes should not have been fixed on the outer end only, but on the inner end of the pipes, and that there should have been a well tower inside the reservoir in which the pipes should have terminated, and from which both they and the valves might have been examined. That he considers that the pipes were too small, 18 inches diameter, not being a sufficient size to allow of a satisfactory internal examination. That in a reservoir of so great a depth, he considers there should have been two lines of outlet pipes at different levels. That he considers that as regards the important provision for draining off the water, the design of the Bradfield Reservoir is defective. That assuming the Dale Dyke Embankment to have been formed in a similar manner to the one at Agden (as stated in evidence by Mr. Gunson, before the coroner), it has been constructed in a *most objectionable and hazardous manner*. That much of the stuff employed in the bank consisted of large sized rubble stone, and was deposited from railway waggons, in tips of about six feet in height, and that he considers such a system of working totally inadmissible for reservoir work, because the larger clods or stones must invariably under such circumstances find their place of repose at the bottom of the face or bank, and thus produce unsound layers or strata in the embankment, and that such layers will be full of interstices, and calculated to admit the free percolation of water which the system of building in regular layers is intended to obviate. That he reported to the Lord Advocate of Scotland, in 1844, that the system of constructing reservoirs alluded to above was objectionable and dangerous, and that subsequent experience has confirmed him in the correctness of this statement. That he has no hesitation in stating that any reservoir constructed in a similar manner to the one at Agden, must be regarded as *unequal to the important duty it has to perform, is not a sound engineering work, and can not be considered safe*.

JOHN MURRAY, Esq.

I AM a civil engineer, and have been in practice for the last 30 years. I have had much experience, and executed works of great magnitude, with and without the aid of a contractor. I carefully examined the embankment at the Bradfield reservoir in March last, soon after the disaster, and at the same time viewed the Agden Embankment when in the act of being constructed. The site of the Dale Dyke Embankment was injudiciously chosen; it should have been placed a little higher, in a more contracted part of the valley, where the strata from that circumstance would not in all likelihood have been disturbed. In the situation adopted, and the puddle-trench being excavated to the depth originally intended, nine feet, and finding it necessary to go to a maximum depth of 60 feet; still meeting with great quantities of water requiring continuous steam power to overcome it, extending over a period of two years, even then it ought to have been considered whether it was not desirable to abandon the site in favour of another. Persevering, however, on the original position, Mr. Leather, the engineer, inspected the trench, and finding it clear of water, although kept down by pumping, ordered the puddle to be put into the trench; the consequence was the immediate rising of the water in it from the fissures in the rocks on its inner side as the puddle was brought up in layers; and when arriving at the surface of the ground the water would necessarily escape into the inner part of the embankment, saturate the lower part of it, and issue by small streams into the reservoir, causing this portion of the embankment to consolidate more rapidly than the outer part, and thereby have a tendency to injure, by rupture, the central puddle wall. I had reason to believe that the embankments inside and outside the puddle wall had not been properly seated, by excavating and removing the soft vegetable earth and all compressible soil previously to depositing the materials over its base. This would cause compression, and a tendency to force the toe of the embankment outwards. It was evident that the materials of the embankment had not been deposited, as they ought, in thin layers of 12 or 18 inches (especially in the lowest part of it) properly punned, and the clods broken, with carefully selected materials on both sides of the puddle wall; but had been deposited by waggon tips, of six or more feet in thickness, without any punning whatever; this objectionable method would be followed by unequal settlement in so high an embankment, and would tend to damage the puddle wall. I do not consider the laying of cast iron pipes through so high an embankment, with valves at their lower extremity, is a safe and proper method of construction, inasmuch as they would be subjected to unequal pressure at their junction with the puddle wall, and any defective pipe or joint could never afterwards be removed or repaired. In the case of the Dublin Waterworks Embankment lately brought under my notice, the pipes were laid in a tunnel of proper dimensions, surrounded with clay puddle, whereby an examination of the pipes could be readily effected. Such tunnel ought, however, to be made in the solid ground. Drains or cuts contoured along the margin of the reservoir and leading to sufficient byewashes at each end of the embankment ought to have been provided to draw off the water from the valley, allowing it to rise in the reservoir only at the pleasure of the persons in charge of the works. This would have enabled the testing of the stability of the pipes and embankment under various pressures till arriving at its maximum. The pipes and byewash are quite inadequate to discharge the storm water coming down the valley. Assuming the reservoir to be full, and a rain-fall of $1\frac{1}{2}$ inches per hour to take place in the month of August, which is no uncommon occurrence, then the quantity coming down from a water-shed of 4,300 acres I calculate to be 97,556 cubic feet per minute. The pipes, under 95 feet of pressure, are capable of discharging 5,044 cubic feet per minute, which deducted from the former would leave about 92,500 cubic feet per minute. To pass this quantity over the bye-wash or weir, taken at 60 feet in length, would require an overfall of four feet in depth. As this height would be dangerous to the embankment, the necessary length of weir should have been 250 feet, with 18 inches overfall. In other words the present weir is, I consider, only one-fourth of the requisite length. Taking, as Mr. Rawlinson has done in his report on the Bradfield reservoirs, 250 cubic feet per second for every 1,000 acres, with 18 inches overfall, the length of the weir should have been 176 feet, making the present weir only one-third the requisite length, assuming no water to be issuing from the pipes, and this appears to be the minimum length of weir required. Storm waters coming rapidly down the valley, and rising suddenly against the embankment would test it very severely, for the waters so rising could only be discharged through the pipes, under whatever pressure might be in the reservoir. At 95 feet head of water, two pipes, each of 18 inches diameter, would discharge 5,044 cubic feet per minute, at which rate it would require 15 days to discharge the contents of the reservoir; but the discharge would diminish with the pressure, and at $47\frac{1}{2}$ feet head, the same pipes would only discharge 3,565 cubic feet per minute; at $23\frac{3}{4}$ feet head only 2,521 cubic feet per minute; and when full with no pressure, only 517 cubic feet per minute; consequently, the reservoir could not in case of danger be cleared of water in less than a period of about three weeks. The errors I have pointed out, and the precautions neglected, induce me to the conclusion that the Dale Dyke reservoir is defective in design, and unsound in construction. My objections apply with equal force to the Agden Embankment, so far as their principles are alike.

HENRY CONYBEARE, Esq.

I AM a member of the Institute of Civil Engineers, and a Fellow of the Geological Society. Have been engineer to various railways, and at present engineer to upwards of 200 miles of railway in course of construction. I have also designed and constructed for the Government of India, the waterworks for the supply of Bombay, in the East Indies, the population of which now amounts to nearly a million; and have also been engineer to various works for water supply, and reclamation of land. I have inspected the reservoir at Bradfield and the breach in the bank. I am decidedly of opinion that the failure of the bank was not due to any land-slip, but to defects in its design and construction; and that these defects were so grave and palpable, as inevitably to have ensured the destruction of the bank within a short period of its being exposed to the pressure of the full head of water that it was designed to impound. These defects were as follows:

1. The site of the dam was injudiciously selected, being on a line of fault abounding in springs.
2. The puddle trench was not carried past all springs, and the puddle wall was injudiciously thin, being of less than half the usual thickness.
3. The material of which the bank was composed was defective, being pervious, friable, and not capable of "binding."
4. It was loosely thrown in by waggons in tips of from five to nine feet, instead of being evenly spread and well consolidated (by the passage of one-horse carts all over it) in parallel layers of only as many inches thick.
5. A bank so loosely put together must have settled greatly, and it is evident (from the fact of its being rendered impassable by the spray of the water) that sufficient allowance was not made for such settlement, and that the top of the dam and puddle wall had (where the depth, and consequently the settlement was greatest) sank to a level dangerously near that of the water, perhaps even until the top of the puddle wall was below the high water level.
6. There was no inlet, lower, or other means of shutting off the water in the inside of the dam; a defect from which the earlier Sheffield reservoirs are free.
7. The pipe was laid in a trench under the dam, instead of in a culvert through a tunnel, in solid ground outside the dam.
8. The pipes were laid without any "washers" or "collars" to prevent the "creep" of water along their exterior surface, on artificial ground 30 feet deep below them, and with the weight of a bank 95 feet high above them. Under these conditions, a sinking and deflection of the line of pipes, accompanied by more or less drawing of their sockets, and consequent leakage, was inevitable, *also the formation of a cavity between the puddle and the defective pipe.*
9. This cavity must have aggravated and accelerated the action of the "creep" along the outside of the pipes, which necessarily resulted from the omission of washers and collars.
10. Insufficient control over the water, due to the absence of a goit or channel for passing the stream, supplying the reservoir past the reservoir without entering it, and also the small diameter of the pipes through the dam. Of these 10 defects Nos. 3, 4, 6 and 8, are the most important.

The immediate cause of the destruction of the dam was obviously the subsidence of about 30 yards of the top, almost immediately over the point where the pipes traversed the puddle wall. It is obvious, from the position of the first fissure, that this subsidence was caused by the water getting behind or outside the puddle wall, either through leakage of the pipe occasioned by the drawing of its joints (due to defect No. 8), or to the "creep" of water along the outside of such line of pipes, or through the insufficient thickness of the puddle wall, or through all these causes combined. I am of opinion that the following alterations and additions to the works must be effected before any of the Sheffield reservoirs that have been similarly constructed can be considered safe:—

1. That the interior or water slope of such dams must be overlaid by a puddle apron of sufficient thickness, terminating in a puddle trench excavated at the foot of the inner slope of the embankment, such puddle apron being protected by a layer of small broken stone, covered with stone pitching in the usual manner.
2. That the existing pipes through the bank be permanently plugged in the inner side, and covered and obliterated by the said puddle apron, and that a drift way or tunnel be driven through the solid ground on one side of the bank, and a new line or lines of pipes of double the former capacity, be laid through such drift-way in a culvert, built therein of Ashlar in cement, and of sufficient size to allow of the repairs and renewal of the said pipes.
3. That the water shall obtain access to such new line of pipes through an inlet tower, situated inside the reservoir, and provided with sluice-valves, to allow of the water being cut off at will from the inside of the reservoir.
4. That a goit or channel be provided along the margin of the reservoir, for passing off (whenever it is desired) the streams supplying the reservoir, and also all the surface drainage, without allowing any to enter the reservoir.
5. That in the construction of all future dams for impounding water, Mr. Leslie's specification be strictly adhered to.

WILLIAM LEE, Esq.

I AM a civil engineer, residing in London, and have had considerable experience in the construction of hydraulic works; I am a geologist, and acquainted with the strata of the site of the Dale Dyke Reservoir; was born in Sheffield and resided there until about 15 years ago. I am generally acquainted with all the works of the Sheffield Water Company; was employed by the corporation in the year 1847, to examine and report upon the sanitary condition of the borough, including its water supply and drainage, and to suggest remedies for the evils then existing. I have a copy of that report in my hand. All the data as to the then existing works were supplied to me by the Water Company, and show great errors in the provision of storage. The water is of good quality, but is delivered unfiltered, and the supply being intermittent, is less pure at the taps than in the reservoirs, because when the pipes are empty, oxide of iron is formed, and discharged with the water on the next delivery. I have known two grains of this to exist in a gallon of water. The intermittent supply is also objectionable because it necessitates the storing of water in butts and cisterns, where it becomes additionally polluted by the great smoke of the town. I found the water in 1847 very deficient in quantity; and, though some additional works have been since constructed, the supply has never overtaken the greatly increased population. This is at least the third time the company has been to Parliament since the date of my report, and I think that if an extension of time for a further period of 10 years be given, before the completion of works and a continuous supply, the water will not only continue during that time deficient in quantity, but will probably be found so at or before the end of the term, in consequence of the excessive compensation supply, the increased population, and greatly increasing consumption for manufacturing purposes. Immediately before the destruction of the Dale Dyke Reservoir, the company informed the corporation that they could not undertake to send the water from it to the town, having the mills to supply; but that the Agden reservoir would be available when completed. Now, the population of Sheffield will increase over 50,000 in the next 10 years, and that increase alone will require a storage, only for domestic purposes, of about 25 millions of cubic feet. The storage of the Agden is to be 100 millions, and three-fourths of it will therefore only be available as the difference between the present and a continuous supply. The Strines reservoir (not commenced) will give additional storage, but it is upon the same stream as the Dale Dyke, already pledged to the mill-owners. I am of opinion that the whole of the works the company has power to construct, could and ought to be completed in five years from the present time; so that a continuous supply may, if possible, then be given; but I question if a continuous supply could even then be given in a dry year; and am confident that, unless the mills be purchased, the population will soon outgrow the supply, so as to render further works necessary. It is about 20 years since I first carefully examined the geology of the Loxley Valley, being then employed in constructing a mill reservoir about a mile below Lower Bradfield. Faults in the strata are numerous in the vicinity of the Dale Dyke Embankment, and great precaution was therefore the more necessary. I am bound to say that the erection of the embankment on that site demonstrates that such precaution was not exercised. There is a fault along the bed of the river below and through the embankment, and from it a large lateral fault proceeds northward. The embankment was to have been placed across this latter fault, according to the contract, but the northern end was afterwards turned, the southern end remaining as before. The result is, that in the deepest part of the embankment the puddle trench is upon the flexure of this fault, and all the deep part of the outer embankment rests upon a loose, crumbling, and shifting shale, which may be picked in pieces by the fingers, while the two ends of the embankment rest upon rock. In fact the inside site of the embankment and that of the two ends is millstone grit; the outside and deepest part, coal measures. The existence of those large springs flowing close to the foot of the intended inner embankment should have excited so much suspicion as to have caused the abandonment of the site; or, at least a conviction that the work could not safely be commenced until a line or lines of borings or pits had been made along the lower part of the intended puddle trench, sufficiently close to each other to show an accurate section of the strata. Such borings and section would have proved the existence of a dangerous fault; and, at 10 or 11 feet deep, the water of those great springs, which 20-horse power scarcely sufficed afterwards to draw, would have gushed out to the surface of the ground. At the same time the flow at their natural outlet would either have ceased or greatly diminished, and the whole difficulty and danger would have become apparent. I attribute the destruction of this embankment to the adoption of an objectionable site, and to defective construction. I do not think any bank of that height could have stood upon such a site; and the best means were not adopted for its security. The immense body of water that passed for two years into the puddle trench, proves the sides of the trench to have been as open as a colander. During all that time the old outlets of these great springs were dry, but when the trench was filled with puddle to the level, the springs began to flow again from their old outlets. There would then be a pressure of 60 feet of water against the puddle at the bottom. When the embankment was completed, and the water in the reservoir at the highest level it attained, the pressure would be nearly 150 feet vertical; equal to more than four tons upon the square foot of puddle. From my experience upon a smaller scale in the same valley, I have no doubt some of this water would be forced into the puddle, softening it, and even under the bottom of the puddle; it would then find an easy passage through the strata forming the outer
side

side of the trench. Forcing itself along and upward under so great a pressure, the loose friable shale, forming part of the great lateral fault, would be reached, and must yield, moving with it the outer embankment. The first external appearance of such a movement would be precisely the opening observed by Mr. Gunson in the upper part of the outer embankment; and the fatal consequence would be also that which followed, namely, the sinking or falling of the top of the puddle wall into the chasm so formed. If the puddle could, as expected by the engineers, have sustained the pressure of so great a head of water, no damage would have arisen from the construction of a drain from the bottom of the puddle-trench up through the solid to the surface, below the foot of the outer embankment; if, on the other hand, the puddle could not sustain it, such drain would have discharged the water with less danger. The water so discharged would not have been lost; it might have been accounted for as part of the compensation to the millowners. Instead of any arrangements to counteract the objectionable character of the site of this embankment, I find only what would aggravate the danger. The puddle in the trench ought to have been much thicker, in consequence of the 50 feet additional depth and additional column of water to be resisted. It should also have been proportionably thicker in the wall. The embankment should have been 18 to 20 feet wide at the top with the present slopes. The material should not have consisted so largely of coarse rubble, nor have been tipped from waggons on trams, in layers of six to nine feet, as is now evident on the section of the chasm, but should have been wheeled and spread in thin layers of 12 or 15 inches, each punned or rammed. The reservoir ought to have been very slowly filled, so as to have given time for a gradual and even settlement and consolidation of the embankment, with corresponding means of testing and of repairing any defects. All these circumstances and omissions contributed directly to and sufficiently account for the fatal result. There are other numerous defective arrangements, which, though they might not contribute directly to the catastrophe, might, and many of them would, have been attended with serious consequences. No iron pipes ought to have been laid through or under an embankment upon whose stability so much depended. If any such pipes were laid, they ought not to have been merely supported by clay puddle for a length of 100 feet. They ought to have had sluices inside the dam, with access for examination and repairs, and their exact capacity should have been predetermined. In this case they would only discharge about half the quantity stated by the company's engineer. The bye-wash or overflow should have been of much greater capacity, and able, in the form of a shaft or otherwise, to reduce the level of the water to at least one half the total depth in as short a time as was compatible with safety to property in the valley below. The conduit used to convey the natural stream on the south side, during the construction of the embankment, ought not to have been destroyed; it would have served to pass the first turbid flow of storms, and would have been invaluable during any repair of the reservoir. There are no means of excluding water from entering the reservoir, which might be full at the commencement of a flood. During an ordinary flood, with both pipes open, the reservoir would stand 18 inches above the bye-wash, and during an extreme flood more than three feet. The water flowing over the bye-wash at that dangerous depth would not be equal to the quantity entering the reservoir. All these latter are elements of danger, though not actual causes of the destruction. I am of opinion that the waterworks of an immense town like Sheffield ought to be the property of the municipal corporation.

PETER W. BARLOW, Esq.

I AM a civil engineer, and F.R.S. Have had much experience in the construction of railways, canals, docks, and to some extent in waterworks. I have, with other engineers, made a careful examination of the Dale Dyke Embankment, since the bursting of the reservoirs, and at the same time examined the unfinished Agden Embankment, which, in point of construction, appears to be on the same principle. I think the site of the Dale Dyke Embankment very objectionable, both on account of the evident faults in the strata, and the connection of large fissures and springs with such faults. In my opinion Mr. Lee has correctly stated the effects those faults and springs would produce under so high an embankment, and with so great a vertical column of water. The embankment ought not to have been made on such a site; but if made there at all, unusual care would be necessary in previously ascertaining the difficulties to be encountered. Accurate sections of the strata under the embankment ought to have been taken—all compressible materials as far as possible removed,—greatly increased strength of puddle provided for, both in the trench and above it, with means of preventing penetration of puddle trench by water—of removing safely any water that might so penetrate; and also the embankment ought to have been made at least half as wide again with the same slopes. I do not find evidence in the work that any such care was exercised, but the contrary. The embankment is constructed of loose open materials containing large masses of sandstone, tipped six or more feet at a time, and falling so as to insure very unequal settlement and consolidation, even when considered apart from the puddle wall. Considered in connection with the puddle and the improper manner in which the dry material was disposed, danger to the stability of the embankment became probable. Reverting to the objectionable character of the site, I am of opinion that even an embankment for a canal or railway would not be safe in such a position, with the ends and upper side on solid ground, and the lower side on compressible and loose shale. It is scarcely necessary to observe that much greater constructive caution is requisite with an embankment for a reservoir than with one for a canal or railway.

way. The whole materials should have been evenly disposed in thin layers, each carefully consolidated as the work proceeded, and no large masses should have been placed in the body of the embankment. I am of opinion that no pipes should be laid under an embankment, unless the embankment rests on a rock foundation, and the pipes are laid in excavations so that they are well below the surface. In any such case the pipes should not be less than three feet six inches inside diameter, in order that they may be examined internally, and, if necessary, repaired. If the material on which the embankment rests be of a compressible nature, like clay or marl, or shale, then the pipes should be laid in a headway driven at the back of the embankment—and in every case the valves should be at the upper end of the pipe. By this means the internal pressure is avoided,—the pipe may be always examined, and any defect that may arise will not be attended with injurious results. Without such precautions, I do not think that any storage reservoir can be considered absolutely safe. I am not of opinion it is important to lay the pipes in a culvert or tunnel for exterior inspection, provided they are laid in natural ground as already stated, and of sufficient dimensions to admit of internal examination and repair,—in fact large iron pipes without culvert would be in most cases preferable, because brickwork is more liable to fail than iron, and if it failed, the pipe would be probably destroyed at the same time. The pipes laid through the Dale Dyke Embankment are not only objectionable as to position and place of sluices, but much too small. The conduit made and used for passing the natural stream during the construction of the works, ought to have been continued as a permanent means of retaining absolute control of the water. The reservoir should have been slowly filled—constantly watched to observe the sinking and consolidation of the embankment, and means should have been provided in order that the water should have been admitted or rejected at pleasure, according to circumstances. I am of opinion that there was great lack of skill in the designing, and of efficient supervision of the works; and that the destruction of the Dale Dyke Embankment is to be attributed to the objectionable site and defective construction.

SIR JOHN RENNIE.

I AM a civil engineer, and have been three years president of the Institution of Civil Engineers; I am also a Fellow of the Royal and other scientific and learned societies. In company with other engineers I have visited the Bradfield Reservoir embankment since the inundation, and at the same time examined the Agden embankment. It appeared to me that so far as the materials and their deposition in the embankments are concerned the same principles have been followed in both. Our examination had for its object to ascertain the causes which led to the failure of the Bradfield Embankment, and the means which should be adopted to prevent similar accidents in future. I consider the site of the Bradfield Embankment to have been injudiciously selected, the strata consisting chiefly of millstone grit, but with loose friable shale in the deepest part, unequal in quality and dislocated, with old land slips in the vicinity, extensive faults in the strata, and with several strong springs of water which it was difficult to avoid. I am aware that it was proved at the coroner's inquest, and by the Government engineers, that great quantities of water were encountered in sinking the puddle-trench, which in some cases had to be carried down to a depth of 60 feet, and that steam power of 20 horses was required to remove the water. The natural consequence of that would be that the seat of the embankment would become saturated, and the different strata be liable to unequal subsidence to the injury of the embankment itself. I consider the selection of the present site unnecessary, because a better site exists a little higher up the valley, more solid, more free from springs, shorter across the valley, and consequently cheaper. I consider that the geological character of the strata under the whole site, but, above all, of the intended puddle-trench, ought to have been accurately ascertained before even entering into any contract for the works. I may say that I have had large experience in difficult excavations, in bad strata, with great influx of water, where good foundations were required for heavy superstructures. I should not have selected such a site as that adopted by the Sheffield Water Company for an embankment 95 feet high to sustain on one side of it a column of water nearly its whole height. If provisionally selected, for the purpose of testing, I should, on ascertaining its real character, have instantly abandoned it. I am of opinion that the mode of making the embankment was very objectionable; that the puddle wall was too narrow for such a height, and that the interior filling on each side of it was composed of sand, gravel, and large stones promiscuously thrown or tipped in by dobbin carts and railway waggons, in irregular layers, from six to nine feet deep. With such materials so disposed it would be impossible to prevent unequal subsidence or to make the mass solid and impervious to water. I found the inner side of the embankment next the reservoir faced with loose stones roughly put together, so that the water would readily pass through it, saturate the interior filling between it and the puddle trench, and cause unequal subsidence and fissures and pressure against the puddle wall. I consider that the interior filling ought to have been composed of soil of an equal character, brought up in thin regular layers, as well as the puddle wall itself, simultaneously together, well rammed and punned together throughout the surface of the embankment, and that each layer should have been allowed sufficient time to become consolidated before another layer was put on. I think the stone facing of the inner embankment should have been properly rammed into a puddle of clay mixed with straw, three feet thick, properly stepped into the interior filling of the embankment. I agree with other engineers that this embankment

ment ought not to have been less than 18 or 20 feet wide at the top, the slopes being the same as now. I coincide in general terms in the condemnation of iron pipes carried under and through reservoir embankments, the more particularly so in such a manner that they cannot be thoroughly accessible in every part. In some cases pipes have been laid through embankments in tunnels of masonry of the requisite strength firmly founded upon a solid bottom. In these cases the pipes are always accessible; but I am of opinion that even this system is liable to accidents and ought not to be adopted where it can be avoided. The proper plan, in my opinion, is to carry the pipes through the solid ground or strata in tunnels of masonry either on one side of the embankment or the other, but wholly independent of it; and that the pipes should be accessible at all times. Neither the one nor the other of these plans having been adopted in the Bradfield Embankment of the Dale Dyke Reservoir, I consider it as extremely objectionable. I consider it capable of being one of the causes of the failure which took place by the unequal subsidence and consequent separation of the side filling from the puddle wall and depression of the pipes, thus causing a leakage to the prejudice of the embankment. The bye-wash or overfall of a reservoir ought to be so constructed that the water, in case of emergency, may be drawn off sufficiently low to prevent accidents; the bye-wash being aided by syphons, if necessary. And that, in the case of the Bradfield Embankment, the bye-wash was inadequate and was not properly constructed. Under the seat of the embankment and the puddle-trench the surface ought to be cleared down to the solid soil or strata. With that exception, I do not think it advisable to disturb and bare the bed of the reservoir or the bottom, at the back and inside of the bank, but rather where necessary to puddle it so as to render it water-tight. Neither of these precautions have been taken in the Dale Dyke Reservoir, but the bottom and sides having been bared down to the rock, exposing numerous joints and fissures, I think that the water may have percolated through them to the injury of the embankment. I observed at the Redmires Reservoir, cuts or conduits, by means of which each reservoir might be filled or discharged separately, or the water from the upper reservoir might be passed through and discharged by the second or third reservoirs. I approve of such arrangement, and think a similar provision should have been made for the Dale Dyke and the intended Agden Reservoirs. The committee are to understand that I condemn the destruction of the conduit made on the south side, and used during the construction of the Dale Dyke Embankment to pass by the natural stream, and that I consider it ought to have remained as a permanent and necessary part of the works. On a retrospect of my evidence, and of the whole subject, I am of opinion that the large springs in the puddle trench were one of the principal causes of the failure of the Bradfield or Dale Dyke Reservoir. I do not consider that there has been evinced, in the construction of the works of the Sheffield Waterworks Company, that degree of engineering skill which their importance and magnitude demanded. I think that the failure of the Dale Dyke Reservoir and the similar construction of the Agden Reservoir, now in progress, clearly establish such want of skill; and that the Corporation have just reason to doubt the safety of the other reservoirs. I am also of opinion that before additional powers be given to the Company, the Corporation ought to be well satisfied that not only the present reservoirs have been properly constructed and are safe, but also that those which are to be constructed or re-constructed shall be completed in such a manner that there can be no element of danger associated with them. And that if, upon a thorough investigation, it should be proved that the existing reservoirs are not safe, they should be made so, to the entire satisfaction of the Corporation. I consider that if proper means be employed, six years will be ample time for the completion of the works in a safe and efficient manner. I am also of opinion that a constant supply of water may be laid on in a very short period of time if proper means be taken for the purpose, and that point may be reasonably insisted on, and any proposition to the contrary should be resisted. I think it absolutely necessary, looking to the future probable increase of the town of Sheffield, and its consumption of water, that all the rights of the millowners on the Loxley should be purchased, so as to save the water which they are now entitled to, and also to prevent the re-erection of the mills. It is the usual course to provide, in the laying out or designing waterworks for town supplies, not only for an existing population, but for the probable increase of it, say for 20 years to come. Assuming the present population of Sheffield to be 200,000, the capacity of supply per day from the waterworks at the end of the six years, which I would allow for their completion, ought to be about five millions gallons per day for domestic purposes, and at the end of 20 years about six and a half millions per day, without including that required for manufacturing purposes. It is my opinion that the water ought to be filtered before it enters the town. Considering the size of Sheffield, its growing importance, the general tendency of legislation on the subject, and the reciprocal connection between water supplies and drainage and other sanitary arrangements, it is my opinion that the Corporation ought to have possession of the waterworks.

CHARLES VIGNOLES, Esq.

I AM a civil engineer, Fellow of the Royal Society, and have practised for upwards of 40 years. I have been engaged in works of great magnitude in the United Kingdom, and in Russia, Germany, Spain, and America. I have had great experience in the construction of very large embankments. I examined, in company with other engineers, the Dale Dyke Reservoir Embankment, in order to survey the site and the mode of construction,

tion, and to form a judgment as to the causes of its destruction. On the same occasion I examined the Agden Embankment, partly constructed, and all the Water Company's reservoirs in the Rivelin valley, at the Redmires, and down to Hadfield Reservoir at Crooks. Various *omissions* and *commissions* of the Water Company's agents present themselves for consideration as having tended more or less, directly or indirectly, to the destruction of this embankment. Without assigning at present the specific share which any of these omissions and commissions may have had in producing this remarkable failure, I will state them in the following order:—

Site and Seating of the Base of Embankment.

1. Preliminary trials of the ground under seating of intended embankment.
2. Previous detailed and special geological sections derived therefrom.
3. Mistake in selection of first site for embankment and *quasi* change.
4. Mode of dealing with the original surface soil under the seating.
5. Springs, and how dealt with.
6. As to another and better site for the embankment.

Formation of the Embankment.

7. Thickness of puddle wall in proportion to its height.
8. Dimensions of the embankment at top.
9. Mode of dealing with the puddle trench.
10. As to selected materials on each side of the puddle wall.
11. Materials for and mode of forming the embankment.
12. Irregularities of the settlement, in different stages.

Management of the Water.

13. Pipes under the embankment.
14. Position of the valves.
15. The bye-wash.
16. Overfall and lateral conduits.
17. Control over the water.
18. Filling the reservoir.

On many of those points serious observations have to be made, deprecatory of the system pursued. I do it with regret; but one great object of the enquiry, in which I have been called to assist, is to ensure greater safety for the future, by consideration of the mistakes and dangers of the past. The impression left on me from reading the evidence before the coroner is, that there was a want of superior, systematic, constant inspection during the construction of the embankment: there does not appear to have been relays of experienced foremen, or clerks of works, who never left the works. The contractor would seem to have been too much left to himself, and he was not called as a witness. It is remarkable that such a work should have been specified and contracted for, at a fixed price, and prepared for, if not actually commenced, before it was discovered that the ground for the foundation was unsound. The ground ought to have been previously examined, and that not merely by trial holes, but by pits across the valley, and over a breadth, to at least double that of the intended site. The specification should have been drawn and the contract made upon the proofs thus obtained. The not doing this was, I submit, a grievous omission. The outcrops on each side and the pits I have named, would have furnished material for drawing special geological sections. I am not aware that any such sections were prepared, as indispensable and preliminary guides for subsequent operations. They ought to have been. Mr. Leather stated that on finding by the *trial holes* the strata had been disturbed, he changed the site at first set out, before the works commenced. This so called change of site is a misnomer. One end of the embankment was unchanged, the other end was pointed more up the valley, leaving the line of embankment still within the range of whatever disturbance of strata there was assumed to be. But this disturbance is evidently a geological fault, fraught with dangers and difficulties, and pointing to the necessity for another and better site for so great an embankment. There are, however, signs of the work having been really commenced previously to the partial change, if a correct conclusion may be drawn from the elbow in the bank, viewed in plan. I find no mention of the mode in which the soil and softer strata over the whole area of the embankment seating were dealt with. All compressible materials ought to have been stripped off, and deep benchings should have been cut to secure the foot of the outer embankment. In the course of this stripping and trenching further details of the exact course of the geological fault would have been traced, and the direction in which the surface might have a tendency to slip detected. The theory of a "*land slip*" having occasioned the destruction is wholly untenable. A land slip would not have affected the great embankment only, but would have been observable upon other objects. All the minor appearances visible are *surface slips* (not *land slips*), and point to their having been produced by the breaking down of the bank, and not to their having caused that break. There are other and more probable causes of the falling
of

of the Dale Dyke Embankment—causes that might have been avoided. It appears, from Mr. Gunson's evidence before the coroner, that in wet weather the water could not always be kept down in the puddle trench by four steam pumps working night and day. It is manifest that the same causes continued afterwards to force the water against the puddle in the trench, to seek and probably find the weakest spot, and with increased pressure as the water rose in the reservoir; thus proving a perpetual and serious element of danger. It has struck me, as it has other engineers, that the proper site for the embankment was about three hundred yards higher up the valley. There is here a solid foundation all across, the length of bank would have been considerably less, its line straight, and at right angles to the valley sides; with less cube in the embankment (the positive height being no more and the length one hundred yards less than present bank), the water level might have been raised fifteen feet higher, thus going far towards compensating for the smaller area of reservoir. This position appeared so much more eligible that I caused a section of the valley across the suggested site to be taken by my son, Mr. Henry Vignoles, who went down with me on the inspection. I append this section to my report. In my opinion 4 feet thickness of puddle at the top of the embankment is insufficient, and the batter of $\frac{3}{4}$ of an inch on each side per foot vertical of the puddle, does not produce sufficient thickness at the bottom. I am further of opinion that for so high an embankment a top breadth of 12 feet was not enough. It leaves only four feet on each side of the puddle. The disintegration of the puddle was not sufficiently counteracted, nor the body of the puddle stable enough. Well selected materials, equal in breadth to the puddle wall, should have been placed on each side of the puddle and rammed. This would have been a step in the right direction, for making the core of the embankment as solid and homogeneous as practicable. It was unsafe to omit doing so. It has been repeatedly stated and admitted that the materials and manner of construction are the same in the Dale Dyke and the Agden Embankments. I say that the system is a bad one. I will explain:—too much rock has been put in, of sizes much too large, and suffered to go as chance directed and gravity impelled. No lines of rails should have been laid, nor rail waggons allowed. The layers of materials should have been of the least possible depth carried entirely all over each course. It has been stated that the specification allowed of three feet tips; that is by far too much, but the tips at Agden are double that depth and more. It looks more as if making for a railway than for a reservoir. Unequal settlements in such works is a natural consequence; considerable slipping of the mixed material was equally natural, not merely so as to be visible during the construction, but *internal slips* for which the large stones and interstices formed around them gave but too great facilities, and which indeed are now shown over the broken profile of the chasm. Such internal slips are of the most dangerous character. There seems evidence that one at least must have occurred recently. Slips of this kind may happen not only within a few months after deposit of the materials, but after years have elapsed. Several curious instances have come within my own experience. During heavy rains water penetrates far into the interior of an embankment newly made on such a system as that followed, accumulating in pools near the large stones. Frosts succeed, often hard enough to freeze the water and the saturated materials into immense conglomerate blocks; when the slips occur after a thaw followed by rains, these are forced out in a still solid state leaving gaps in the interior far more treacherous than if the moisture had gradually exuded. I have seen pushed out from an embankment such frozen blocks, as large as a house; and though the consequences to an ordinary embankment can be remedied they would be almost fatal to a reservoir bank. The mode of placing the pipes under the embankment must especially be condemned. I consider it almost impossible that they could be so laid as to ensure their stability and safety. It would be in vain to allege, or even to prove, that no visible effects of displacement have been discovered. It might perhaps be admitted that provision was made against the actual rupture of the joints, but what provision was made that the puddle above would closely follow any depression in the range of pipes? The smallest interstice would give fatal access to the very insidious creep of water under this immense pressure, and the consequences are too well known. But even if it were proved that the pipes were undisturbed, there remains the absolute fact of the failure of the bank in the middle at the maximum depth. Either this has occurred from defects in the puddle, from improper mode of construction, from the bad foundation across a geological fact, from want of proper bottom drainage and strippings, or from various other assignable and preventable causes. Had the embankment been perfect with its accessories in all respects, and any reliable evidence of a "land-slip" appeared, the theory put forward might have been plausible; but, in the absence of such evidence and the presence of abundant testimony of numerous faults and imperfections in construction and design, and of defects of various safeguards, such a theory must be at once rejected. The pipes were too small. It shows either ignorance or recklessness to state, before the coroner, that the discharging capacity of these pipes was double what it really is. Pipes very much larger should have been used, either of diameter sufficient to allow of internal inspection, laying them by driving a driftway through solid ground at the side, and bedding them with surrounding puddle; or by forming a culvert through the hard material at one end of the bank, such culvert being of sound ashlar stone set in hydraulic cement, and sufficiently spacious to lay one or more pipes, and to allow free access for examination and repairs. For the discharge of running water from the upper to the lower side of a heavy embankment for ordinary works, the best modern practice is to form a tunnel or culvert in the solid ground at one extremity of the bank, and on no account in the lower ground beneath it; many failures have proved the necessity of this precaution. How much more

imperative then was it that such a method should be adopted for the Dale Dyke Embankment. It may be added here, that I am of the also decided opinion that an ample outlet for the discharge of water should have been also placed some 25 feet or thereabouts above the lowest points of the dam, the remaining water could have been drawn out, when the necessity arose, by syphons. The valves on these pipes were fixed in the most objectionable position, outside the embankment, instead of inside. The insufficiency of the bye-wash as to dimensions has been exposed and dwelt upon by the other engineering witnesses. I therefore only state decidedly that it is much too small for its work. There ought also to have been a sufficient lateral conduit for passing storm waters, relieving the reservoir, or facilitating its repair. The one found necessary during the making of the embankment ought not to have been destroyed. In short there has been *no provision made to keep proper control over the water*. During extreme floods, which often happen, the volume of water flowing into the reservoir from the gathering ground would be about 850 tons per minute, and the bye-wash will discharge less than 400 of them; the pipes much less than 150, and there would be a volume of *at least 15,000 tons of water per hour accumulating in the full reservoir*, which would alone be an element of the highest danger. As to the filling of the reservoir, it would appear that during nearly 12 months the bank stood, apparently uninjured, with 50 feet of water in the reservoir. When the valves appear to have been closed, which was before the reservoir was completely finished, the water began to accumulate and rise. This rise seems to have been very rapid immediately previous to the catastrophe, and at the moment of the failure the water stood at a higher level than it had previously been. In fact, for the first time the embankment was under serious test. It was then that a stormy day with much rain occurred. Evidence has been shown to me that the stone facing (it cannot properly be called paving) of the inner slope subsided in one place at least, and water was observed to ooze from the bottom of the outer bank. There had been a settlement, and the water had penetrated the upper part of the embankment between the reservoir and the puddle wall, and had either passed under the trench or otherwise pressed through the outer bank. I consider that the reservoir was allowed to fill prematurely and too rapidly. In my opinion and judgment the system of construction adopted by the Sheffield Waterworks Company, at the Dale Dyke and Agden Embankments, was in many respects erroneous; that the proper engineering experience was not brought to bear in the designs and specifications, and that great want of care and skill, together with evident deficiency of supervision, are manifest in the carrying out of the operations. For the future, the town of Sheffield, and many other towns, the public in general, and the government want security against the possible recurrence of disasters such as that at Dale Dyke. That cannot be secured by trusting to the Waterworks Company or to their officers, who seem to have despised all experience not within their own limited range, which has consisted in repeating themselves, and having hitherto had the good luck to escape (if they have escaped) from serious accidents, would go on repeating the dangerous practices, if allowed by the Legislature passing the Bill now before them.

MATTHEW BULLOCK JACKSON, Esq., late Chief Engineer for the Melbourne Waterworks and other Waterworks and Public Works in Australia.

Queen's-terrace, Glossop-road, Sheffield,
4 July 1864.

Sir,

IN reply to your letter of the 10th of June, requesting me to give my opinion as to the propriety and safety of laying cast iron pipes under the embankment of a storage reservoir, of such a size as not to admit of an internal examination, and without provision for exterior inspection, I beg to state that I still entertain the same opinion as I expressed at the inquest before the coroner, on the 24th of March last (*see* Question 962* of the official report), and in my report of March 23d, now in your possession, *i. e.*, "that as cast iron is a perishable material, as well as a treacherous one, any storage reservoir which has pipes so laid under its embankment, or embankments, is certain to fail eventually, and it is only a question of time as to how long the pipes will last," which will be determined chiefly by two circumstances:—

- 1st. The nature and quality of the water supplied through them; and,
- 2d. The nature and quality of the puddle surrounding them.

It is *possible*, I have no doubt, that pipes may last 50 or 60 years, perhaps more, but on the other hand I have myself known pipes that have been laid in clay or puddle that was impregnated with ammoniacal salts, *eaten away and destroyed by an action on the outside in less than five years*, and I have further known instances of pipes having been destroyed in a similar short period of time by the action of water on the inside, when such water has been impregnated either with ammoniacal salts or sulphur.

The

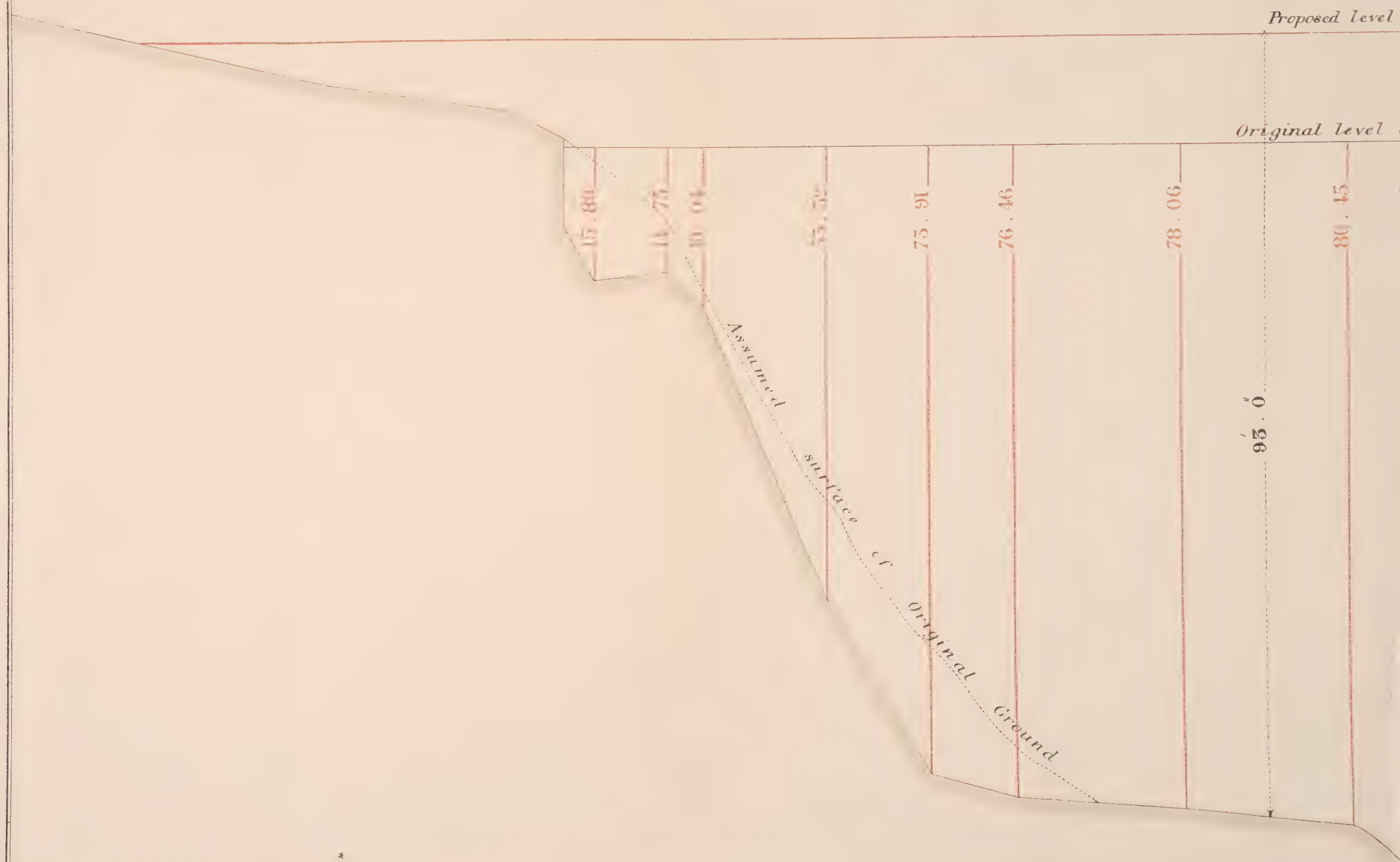
* 962. Mr. Smith.] If you had known that this had been in constant use for 10 or 15 years, you would have thought it a fair trial?—If I had not had the thing forced upon me by experience, I should think it safe to do it; but after the accident I have seen it seems the simplest thing in the world, and only a foolish thing to imagine how you could do it. It appears very simple after the thing is done. When you consider that cast iron is not only a perishable material but a treacherous one, you may come to the conclusion that if you have not means for getting to the pipes to repair them, that it is not a question of failure or no failure in the reservoir, but a question of the time when they will wear out.

SHEFFIELD

BRADFIELD

Section of a Proposed

Horizontal
Vertical Sea



WATERWORKS.

INUNDATION

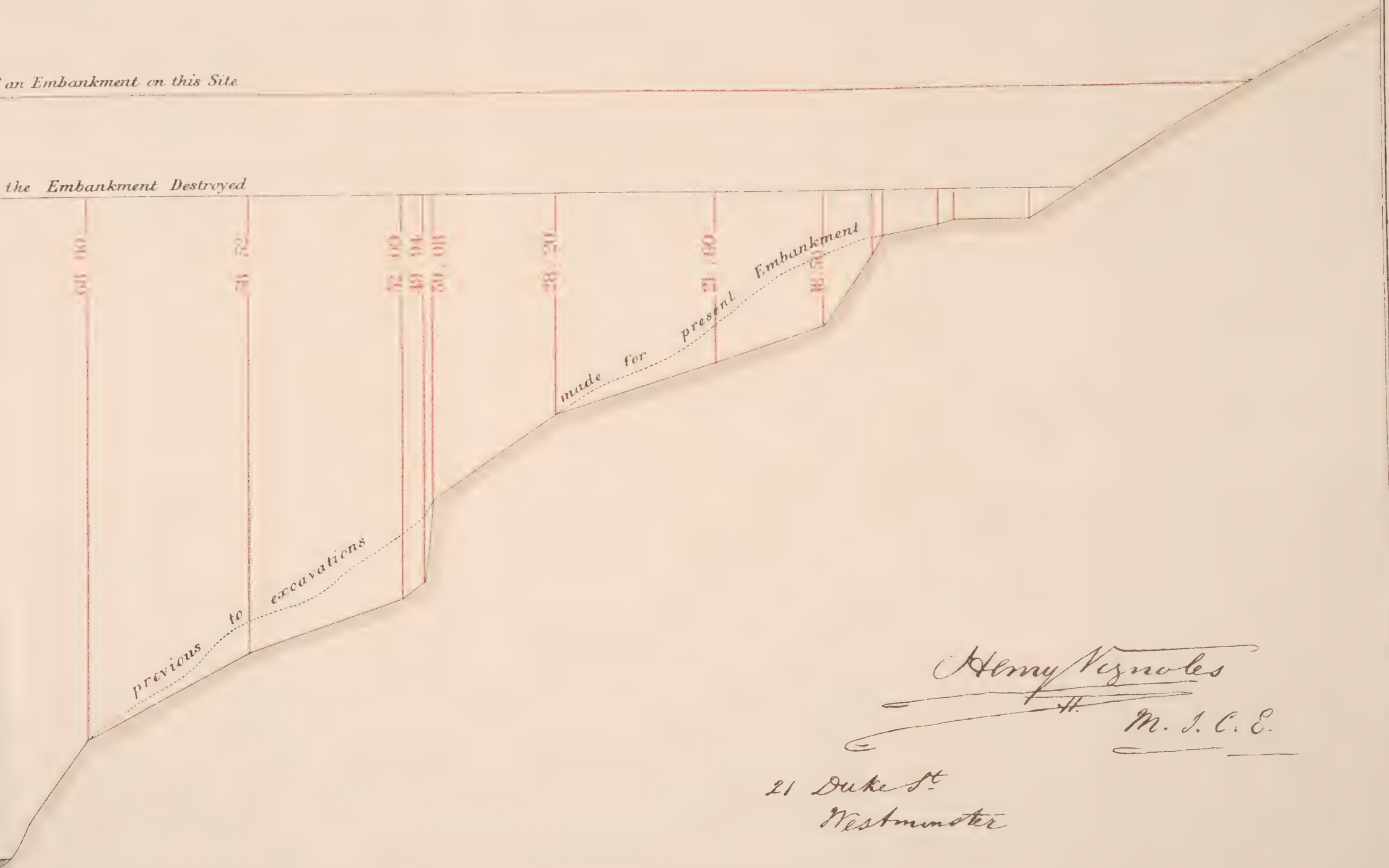
new Site for Embankment.

Scale 49½ feet to an Inch.

15 feet to an Inch.

an Embankment on this Site

the Embankment Destroyed



Henry Vignoles
 H. M. I. C. E.
 21 Duke St.
 Westminster

The action of water so impregnated on cast iron is well known to many of the coal viewers in the North of England, where its effects are frequently witnessed on the cast iron tubing or lining of pit shafts.

There are other causes that may operate to shorten the duration of the existence of a line of pipes laid under an embankment; as specified by you, which it is unnecessary to enumerate, but I would again point out to you the fact, that the longer a storage reservoir has existed, with pipes as specified by you so situated, the nearer is it to its inevitable destruction, unless preventive steps be taken, and that such destruction may take place, and most probably will take place, without the slightest notice or warning; I should therefore strongly advise that all such pipes should be permanently plugged up, and that fresh means should be provided for the discharge of the water, *which in most cases, and especially on the Sheffield works, can be done at a very moderate cost. I may mention that I am myself acquainted with no less than six distinct cases where pipes so laid have failed.*

My views respecting the cause of the bursting of the Bradfield Reservoir, and the steps which should be adopted to prevent the recurrence of so deplorable a catastrophe, are recorded in my report to the coroner, John Webster, Esq., handed in by me on the morning of the 23d of March (prior to any evidence being taken), and I beg to state that I still entertain substantially the same views as are therein contained and as were expressed by me before the coroner.

No. 1. Commencing with paragraph No. 1 of that Report (wherein I stated that it was possible for a reservoir embankment to burst or give way through having an insufficient quantity of material in it, when it would fail through sheer weakness; but that I was distinctly of opinion that there was abundance of material in the embankment of the Bradfield Reservoir, that it did not give way through lack of material, and that no blame could be attached to the designer on that score), I beg to say that my opinion on this point is exactly the same as I then stated. I consider the mass of material to have been sufficient, and as a doubt has been raised as to the sufficiency of the width of the top of the embankment (12 feet), I would point out the fact that at the top of the bank there was not any water pressure, that at one foot from the top the bank was 17 feet thick, at two feet from the top 22 feet thick, and at five feet from the top, or at high-water mark, 37 feet thick; and I am therefore of opinion that the width of the top was sufficient, when there was no contingency to be provided against of having afterwards to heighten or raise the bank, more especially as it is no uncommon thing to find the embankments of large reservoirs only four feet higher than the bye-wash, instead of five feet, as in this case. I would further point out the fact, that *it is only barely possible to build a bank which shall fail through sheer weakness, as any embankment the slopes of which will stand is in the mass, and providing there were no other disturbing cause than the weight of water which could be brought against it, big enough.*

No. 2. Referring to paragraph No. 2 of the same Report (wherein I stated that in my opinion no blame could be attached to the designer of the reservoir on the ground that the slopes of the embankment of it, the Bradfield Reservoir, were too steep), I am still of the same opinion, though, as stated by me before the coroner, I should myself have preferred an inside slope of 3 to 1,—“this is to avoid the liability of injury from the wash of the water on the face of the slope.”

No. 3. Referring to paragraph No. 3 of the same Report (wherein I stated that it was possible for a bank to give way by reason of the puddle being of bad quality, and also by reason of the quantity of puddle being insufficient; but that I considered that the quality of the puddle used at Bradfield was decidedly good, and that although I should myself have used a greater proportion of puddle, and should more especially have made the puddle wall wider or thicker at the surface of the ground, yet that on the score of what is a sufficiency of puddle there is a wide diversity of opinion, and that I was not of opinion that the Bradfield bank failed through an insufficient provision of puddle in the puddle wall), I am still inclined to think, “as stated by me before the coroner,” see Questions 803 and 804* of the official Report, “that the puddle in the wall, being of first-rate quality, was sufficient to stand the pressure of the water.” “This, however, is on the assumption that it was perfect throughout,” and I am of opinion that with so high a bank there was not in this instance a sufficient margin for safety: I consider that it is very questionable whether it was necessary to go to a depth of 60 feet with the puddle trench, and that possibly a partial lining of the trench, and a plugging of the leaky fissures in the rocks, would have been a *quicker, better, safer and cheaper* course to have adopted, as probably a depth of 15 or 20 feet, or less, would then have sufficed, but it is impossible to speak with certainty on this subject without having seen the work in progress. As a general rule, with a rock bottom, I do not consider it to be advisable to sink a puddle trench to such an extreme depth, as there are, “in many instances,” other means of obtaining an equally useful practical result at less cost; but if the engineer for this work *really found it necessary* to excavate the puddle trench to a depth of 60 feet (as appears in his evidence), he should have widened it, the puddle trench
at

* 803. There is a sufficiency of puddle, and the puddle good?—The puddle is good, decidedly; although in my own practice I have put in a greater proportion of puddle; yet I do not suppose for a moment that the embankment failed on that score.

804. The puddle, then, is decidedly good and sufficient?—And I think sufficient; it is very good puddle.

at the bottom (which would also have given the puddle wall an increased width at its base), as otherwise there was a danger of the water being forced through the puddle at the bottom of the trench. Some engineers would have advised that in this case there should have been a puddle apron carried from the puddle wall to the foot of the inside slope, and would have considered it an advisable precaution, in addition, to have provided a check trench under the puddle apron, as described by me in my pamphlet on the Melbourne Waterworks, and would have stipulated that the puddle apron should have extended under the whole of the seat of the inside slope of the bank (and I have been informed that there was a puddle apron in this instance, which extended under a part of the inside slope of the bank), but I entertain serious doubts as to whether any puddle apron is, in such a case, of any use. On the puddle trench and puddle wall, in my opinion, must mainly depend the safety of any reservoir embankment. It may not be uninteresting to remark, that the thickness of the puddle wall in the Bilberry Reservoir at Holmfirth, which burst in 1852, was 16 feet at the base and 8 feet at the top; the dimensions of the puddle wall at Bradfield being 16 feet at the base and 4 feet at the top. The Holmfirth bank, however, was not nearly so high as the one at Bradfield, the batter of the puddle wall being the same in both instances. I beg to repeat here my observation of the 23d of March (*vide* Report), that a conclusion as to the quality of the puddle, drawn from an inspection of the gap formed by the burst, is apt to be both unfavourable and erroneous, and that a clean cut made across the bank would wear a very different appearance."

No. 4. Referring to paragraph No. 4 of the same Report, on the provision for carrying away the waste water, or the fixing of the waste-water weir too near to the top of the embankment, when the water would be liable to wash over the embankment, and so destroy it, I beg to state that I entertain the same views as I did when I gave my evidence before the coroner (*see* Question 805* of the official Report, and Questions 910 to 922† inclusive). I think it would have been better to have continued the goit, or contour channel, round the side of the reservoir which existed (as stated by Mr. Gunson in his evidence before the coroner) during the construction of the reservoir, as a permanent work; and I also think that it would have been better, in the case of a reservoir with an embankment of such a height, to have had a waste-water weir fixed, say 20 feet below the top of the bank, with a series of sluices in lifts, "or as described by me before the coroner," as also that the pipes should have been larger; but at the same time I would beg to remind you that the designer doubtless considered that when the "Strynes Reservoir," or the one intended to be built across the same valley higher up the stream, was

* 805. You have no fault to find with the bye-wash, have you?—No, I have no fault to find with the bye-wash.

† 910. The *Foreman*.] Does he consider that better provision might have been made for the more rapid discharge of the water in the event of danger being apprehended; suppose danger had been apprehended in the morning, say, from the prevalence of a strong breeze acting upon the bank and the rapid filling of the dam, would it have been advantageous to have had a better and more rapid discharge than these two 18-inch pipes afforded?—(Mr. *Jackson*.) It would, sir.

911. The *Foreman*.] Could you have devised such?—(Mr. *Jackson*.) I could.

912. The *Coroner*.] You say it would be desirable to have more efficient means than the two pipes to discharge the water in the event of danger, and that you could devise such means?—Yes.

913. Now then, sir, will you tell us what means?—There were the means of forming a tunnel driven through the slope completely round, curved, or curved first, and then straight, and then curved again. (*Diagram on black board*.)

914. You mean round the end of the embankment?—Yes.

915. Any other mode?—And, in my opinion, it is by far the best way, and what I should adopt in any work if ever I did such a thing again, to lay the pipes in a tunnel through the solid; I would never lay the pipes through the bank again.

916. How then?—Suppose this (*sketch on black board*) to be the surface of the reservoir, the stream supplying the reservoir might have been contoured round the side, and brought to the bye-wash.

917. Mr. *Rawlinson*.] As it was when the reservoir was first started to be made?—(Mr. *Jackson*.) Yes, but I supposed at a higher level, and then you would have had control over the flood water.

918. The *Foreman*.] And thus you could have allowed just as much water as you pleased to flow into the reservoir, and all the rest to go away?—(Mr. *Jackson*.) Exactly; and then you could have eased the reservoir with pipes.

919. The *Coroner*.] And the ditchway, if so constructed, and at a proper level, would have had the effect of relieving it from the flood water?—(Mr. *Jackson*.) Yes.

920. Mr. *Rawlinson*.] I think Mr. Gunson will tell you that the entire river, and floods, and all, passed along an artificial course for a certain length of time, and that might have been continued so as to drain off flood waters in any case of apprehended danger; and then the two 18-inch pipes would have a much greater command on the volume of water within the reservoir; what length of time did you say the passage was used for the water?—(Mr. *Gunson*.) Up to about 18 months ago, till the bank was up. It was up all the time the reservoir was constructing.

921. A *Juror*.] Did you ever make a reservoir as deep as this?—(Mr. *Jackson*.) Never; I have made one holding more water, but not the same depth, and it is depth that gives the danger. There is more danger in half an acre of considerable depth than in one of a thousand acres, barring the effect the wind might have on the surface in creating the waves. Another means, suggested by Colonel Ford last night, I consider very good, and that is that the bye-wash should not be constructed on its ultimate level, but considerably below, until the reservoir has been permanently settled and consolidated. That suggestion is capable of being worked out very valuably, because you may construct the waste-water weir, say, 20 feet below the top of the bank, having a series of sluices in lifts, so that you could ease the bank amazingly; so, if you had four lift sluices one above the other, you would always maintain a passage of 20 feet from the top of the bank.

922. The *Coroner*.] Then you say another means suggested by Colonel Ford is that the bye-wash should be made below its ultimate level, that is below the level at which the water is intended ultimately to stand in the reservoir?—(Mr. *Jackson*.) Yes; that is until the bank is perfectly consolidated. The water might be raised to its ultimate level by constructing sluices across the waste-water channel.

was constructed, that this bye-wash would be sufficient; and, in my opinion, had the upper reservoir been made first, it would have been found that the capacity of the bye-wash afforded *a very ample margin*, for then the flood water would practically have had double the area to spread over, and even had a flood taken place when both reservoirs were quite full, "which of course was a contingency that might occur," I am certain that no damage would have been done had everything else been sound; but even without the prior construction of the "Strynes Reservoir," I consider that the bye-wash was sufficient, for assuming, as stated on page 7 of Messrs. Rawlinson & Beardmore's Report, "that 30,000 cubic feet of water per minute might be flowing into the reservoir during an extreme flood," the present bye-wash with a depth of 18 inches on the sill, "and there is no reason why 24 inches should not be allowed to pass," would discharge 23,984 cube feet per minute, or say 24,000 cube feet in round numbers, and the pipes 5,000 cube feet per minute, so that I see no reason why I should not adhere to the opinion which I expressed before the coroner. As a general rule, the greater the surface or area of a reservoir, in proportion to the area of the catch-water basin, the less the bye-wash required.

It is certain, moreover, that the Bradfield Reservoir did not fail by reason of the bye-wash being too small, as the bank, or the strata beneath the bank, slipped and gave way before the capability of it (the bye-wash) was tested; and I repeat that I am of opinion that a depth of water of two feet might safely have been allowed to flow over the sill of the bye-wash.

The examination of the pipes since the burst has, however, I am informed, disclosed the fact that one of them was, to a great extent, choked up with mud, and wreck, and stones, and that therefore the capacity for lowering the water in the reservoir had been seriously diminished.

No. 5. Referring to paragraph No. 5 of the same Report (wherein I stated that the importance of carrying out the work in thin consecutive layers, and of finishing each layer before a second one was commenced, could not be over-estimated), I beg to state that I still entertain exactly the same opinions as I expressed in my letter to the Sheffield daily papers on the 12th of March (which appeared on the 14th) in my Report of 23d March, and in my evidence before the coroner. I consider that the bank should have been made in layers, not in tips; that these layers, on the inside slope, should certainly not have exceeded two feet in thickness, and would have been better six inches thick; that each layer should have been carried over and through, and perfectly finished, before a new layer was commenced; that the puddle should have been carried up contemporaneously, and that no railway waggons and rails should have been used *on the bank*. I am of opinion (as stated by me in my Report of 23d March, and in my evidence before the coroner), that the Bradfield embankment did not settle equally, and in fact I do not see how, with such material and with the mode of construction pursued, unequal settlement could be avoided.

No. 6. Referring to paragraph No. 6 of the same Report (wherein I stated that *a too hasty filling of the reservoir was to be deprecated as being liable to induce hasty settlement, and that such hasty or unequal settlement was very likely to cause the bank to crack*), I beg to state that I still hold the same opinion, that I feel confident that the inside slope of the bank, or that next the water, *must have settled more rapidly than the outside slope*, and that there was a probability of, or tendency to, damage to the puddle wall in such hasty and unequal settlement.

No. 7. Referring to paragraph No. 7 of the same Report (wherein I stated that an insufficient guarding against uprising springs in the bottom, *a neglect to provide for the drainage of the site of the embankment under the outside slope*, not securing a good foundation for the puddle trench, and an undermining of the foundations of the puddle bank or wall, were all elements of danger, and that it was possible and probable that water had found its way through the fissures in the rock bottom in this case, and got under the puddle, and that such a leakage would be of itself sufficient to cause the outside slope of the bank to slip and the whole to give way, unless the seat of the outside slope of the embankment was properly prepared and drained; and referring also to my evidence before the coroner, Questions 882* to 906 inclusive, but more especially to Question 890), I beg to state that the evidence of Mr. Joseph Ibbotson, and of the two persons employed on the works, "taken

* 882. The Coroner.] Have you examined the stratification of the rock?—(Mr. Jackson.) I have.

883. Have you anything to tell us on that?—Well, I have formed my own opinion on that score; I have heard—

884. The Coroner.] Don't tell us what you have heard, but give us your own opinion?—(Mr. Jackson.) I have examined inside the reservoir and outside too, and I don't see any great objection to baring the rocks inside the reservoir, and taking the material for constructing the embankment from thence.

885. No objection?—No objection that would lead me to conclude that it was fatal to the bank; that is, provided that proper means were taken to drain away all water that might percolate under the outside slope of the bank.

886. Yes?—The question of baring the rocks on the inside of the reservoir is more a possible cause of waste of water to the company, to be weighed against a certain economy in the construction of the bank than anything else. No damage from such a cause would be occasioned to the embankment by any water passing under the fissure of the rocks in the inside of the reservoir without the water rising either immediately underneath the outside slope, or immediately adjacent thereto; and it by no means follows that it should do that; it may leak in the fissures, and appear half a mile off.

887. Mr. Rawlinson.] On the side of the bank, you mean?—(Mr. Jackson.) Yes, on the side of the bank,

"taken in my presence since the inquest," induces me now to believe that there was a leakage under the puddle, which appeared and had vent in the loose strata under the outside slope of the bank, that the seat of the outside slope was not sufficiently prepared and drained, and that the water from the springs was not effectually combatted and got rid of.

Was there a spring in the bottom of the puddle trench or not when the puddling was commenced? If so, how was it dealt with? Was it led away, or plugged with wooden wedges, or merely smothered or attempted to be smothered with puddle? An endeavour to weight down or smother a spring in the bottom in such a manner, I look upon not only as futile, but as worse than useless. I should always plug leaky fissures in the sides, as by doing so the trench can be sunk for less cost, and should plug fissures in the bottom, or lead the water away.

One thing is perfectly certain, and that is, that the cause of the catastrophe was *water getting into and under the seat of the outside slope of the embankment, inducing a slip and settlement immediately before the burst. Whether such water found its way then through a defective joint in the pipes, or by a leakage along the exterior of the pipes between their outer surface and the puddle, or by a leakage under or through the puddle, or by any other means, no doubt water did get there*, and as there is no evidence that the seat of the bank was prepared and drained so as to give it free vent, I have not the least doubt that the stratification under the outside slope of the bank gave way, and that the bank followed as a matter of course.

It is clear to me now, as it was when I wrote my letter of March 12th, and my Report of March 23d, that there was a slip either of the bank itself or of the foundation on which the bank rested, for how else could the accident have occurred? And in either case there would be an inevitable settlement of the outside slope of the bank and of the middle portion.

It is to be noted that the giving way has only been a partial giving way, under the heaviest portion of the bank (in fact the two ends remained perfect); so also did the foot or lower portion of the inside slope and the masonry of the forebay; and it appears to me very improbable, after hearing the evidence of Mr. Gunson before the coroner (Questions 405 to 412* inclusive), that the bank itself failed first. This giving way would, however, be an effect, not a cause, and cannot properly be termed a landslip.

I am

or immediately adjacent to the toe of the bank; under the seat of the outside slope, that is better, or immediately adjacent thereto. It by no means follows that because water entered the fissures of the rocks in the inside of the reservoir that it would re-appear under the seat of the embankment. It might appear half a mile down.

888. *The Coroner.*] Or it might appear under the seat of the embankment?—(Mr. Jackson.) Yes; but if it is properly drained I do not see any danger from that.

889. But it is not properly drained; there is no drainage at all, is there?—I don't think that is in evidence.

890. What is your opinion as to the cause of the breaking of this bank?—I have not the least doubt that the proximate cause was the drawing of the joints of one or more of the pipes, of the leakage along the outside of the pipes between the pipes and the puddle, or both causes combined. It is possible that there might have been a leakage through the fissures of the rock which appears under the outside slope, or immediately adjacent thereto in addition.

891. *A Juror.*] Respecting the sockets, do you believe that the pipes have been entirely drawn out of the sockets?—(Mr. Jackson.) That is impossible to say. I have known this; when a pipe has burst I have frequently, instead of getting the pipe out and inserting a new length, bared three lengths and sprung them out. By baring about three lengths of joints and burning out the joints, they will allow of being sprung in this way till they will draw out, so if they will allow of being sprung at the top they will allow of being sprung at the bottom.

892. *A Juror.*] If the valves had been put inside the dam instead of where they were, would it have made any difference on the pressure of water when the valves were raised, supposing the joints of the pipes were started, and not drawn out?—(Mr. Jackson.) There would be no difference in the pressure of water; but if they had been on the inside there would be no tendency to start the joints.

893. Suppose the valves were raised inside?—That would not tend to break or draw the joints, and there would be less pressure when the valves were open than when they were shut.

894. Do you think it would have been better for the pipes if the valves had been inside instead of where they were?—There cannot be a shadow of a doubt about that. If a joint be drawn, and the water finds its way to the back of the puddle, the embankment would be torn down, and the whole of the water in the reservoir set free before you could take any means to prevent it.

895. *The Coroner.*] You said something about the possibility of water in the fissures of the rocks rising up there?—(Mr. Jackson.) It is possible.

896. You say, I think, that the cause of the embankment falling was the breaking of one or more pipe-joints, or the leakage of pipe-joints, or both combined, and then you went on to tell us about the possibility of water coming through the fissures?—It is possible for a leakage through the fissures of the rocks to reappear directly under the seat of the outside slope of the embankment.

897. What would the effect of that be?—That would be cause of itself sufficient to burst the bank without the water had free vent.

898. Can that free vent be obtained?—It can be obtained in one or two different ways.

899. *The Coroner.*] Just tell me them shortly, in one or two words?—(Mr. Jackson.) By having the seat of the embankment under the outside slope well and efficiently drained, by cutting trenches, and filling them with large stones, not square stones, but stones that will admit of a free passage for the water.

900. By a system of drainage, in fact?—Yes.

901. Any other mode?—There is the mode of guarding against water appearing in the puddle trench, and getting along the puddle itself. You can collect all the water in a longitudinal drain at the very bottom of the puddle trench, so (*made a sketch on the black board, showing the drain at the bottom of the puddle trench*). I would carry the drain the whole length of the trench, if necessary, to the lowest point, then transversely, and up to the surface of the ground or the bottom of a drain under the seat of the outside slope. That is a perfectly safe way of getting rid of water, provided that the bottom of the puddle trench be of rock.

903. *A Juror.*] Is it possible that any quantity of water could have entered even this way to the seat of the embankment, without its being obvious to casual observers; could any quantity of water enter so as to get underneath the seat of the outer slope without its being obvious to any casual observer?—(Mr.

I am not, however, of opinion that this giving way was one which *could not have been foreseen, or anticipated, or guarded against*, as if you admit this you furnish at once an unanswerable argument for the immediate increase of the existing rates of all companies throughout the kingdom possessing similar works; for 5 or 6 per cent. is not sufficient to compensate shareholders or induce them to embark capital in the face of such a tremendous risk if *unavoidable*: but, on the contrary, I am of opinion that the site of the embankment was not judiciously chosen, as it appears to have been placed in the immediate neighbourhood of ancient landslips, of strong springs, and of suspicious indications of faults in the strata; and it does not appear to me, nor have we any evidence, that sufficient examination was made of the site previous to commencing the work. The construction of such an embankment anywhere on the Dale Dyke Valley must, in my opinion, be attended with a certain amount of risk; and it was therefore, in my opinion, absolutely necessary, before constructing a bank in such a suspicious locality, and indeed before constructing such a bank in any locality, that a complete geological section of site should be obtained, by instituting or causing a number of borings and trial holes to be made and taken in the direction of the length of the bank, and transversely at every chain or two chains, and that the investigation should extend for some distance on each side of the proposed site. Very much depends upon whether such a geological section was taken in this case or not, and it appears to me of the utmost importance to ascertain whether such a section was made. We have no evidence on this point, and it may ultimately appear that the very improbable but still possible contingency, that there was an upcast in the strata between the trial holes, "not sunk more than the usual distance apart," really existed, which was not shown or indicated by the borings taken or trial pits sunk (see Questions 925 and 855†). There have been, I think, errors in judgment and errors in construction, but other engineers may and do think differently, and there is no doubt that instances can be brought forward where reservoirs are now standing, "to all appearances perfectly secure," that have been constructed in a very similar manner to this. To me it appears that it would have been safer to have placed the embankment about 200 yards higher up the stream, as stated by me in the memoranda furnished to you by me on May 27th (and as pointed out by me previously on the ground), as it is more than probable that a better bottom would have been met with there, and that several thousand pounds would have been saved in the sinking of the puddle trench; but it is only fair to admit that had this been done it would have been necessary to have made a much higher bank to have obtained an equal amount of storage capacity.

I am of opinion, notwithstanding this, however, that a great mistake has been made in the choice of a site for the existing embankment; in placing it, in fact, where there was a predisposition to a slip, and in the insufficient preparing and draining of the site of the embankment, under the outside slope, all soft and compressible material ought to have been removed, which, so far as the evidence taken before the coroner extends, does not appear to have been done, and the danger from any soakage or leakage of water ought to have been guarded against by drains laid entirely under and clear of the outside slope. I am further of opinion that it would have been advisable for the engineer to have abandoned the

Jackson.) It is possible, because it is possible that the very ground underneath the outside slope might be of such a nature as to swallow up the water, as it were, and not to allow it to appear.

904. Was it so in this case?—That I cannot tell without seeing it.

905. *Mr. Rawlinson*.] If that line of pipes laid through the puddle trench has been carried down by the superincumbent weight of the embankment compressed down, do you think that the puddle above would follow it in the same proportion as the compression, so as to preserve an absolutely tight coating around it, such as was originally made; is there any possibility, do you think, of a creep being caused?—(*Mr. Jackson*.) I do think so.

906. *Mr. Rawlinson*.] That the pipe might have been compressed, and that the upper puddle would not follow it so solidly as it was first laid?—(*Mr. Jackson*.) I think it is quite possible.

* 405. How then?—The principle adopted was this; in order to prevent slips we had something like 24,000 cube yards entirely of stone on the outward slope of the bank.

406. That was the first thing?—Yes, that was put at the outward slope of the embankment.

407. Yes?—For the information, perhaps, of the jury, I may state, if they could have seen it before the accident took place, the stone formed an embankment of itself up to within 50 feet of the top of the embankment, and it was something like 50 feet high across the valley.

408. And being the face of the embankment to that height?—Forming the face of the outer slope of the embankment to that height.

409. Is any part of that to be seen now?—Yes; the object of that, I may say, was to prevent slips taking place.

410. What sort of slips?—To prevent the embankment slipping on the surface that it was placed upon.

411. Yes?—And for the purpose of getting that done effectually we paid an additional price of 3*d.* per cubic yard for selecting this stone out for this purpose and placing it there.

412. And when you had done that, what did you do?—The next operation was all the entire stone being put on outside, so, as far as practicable, to put the next coarse material next to it, and reverse all the finer material next the puddle, forming a double puddle against the puddle wall.

† 925. *The Foreman*.] Will you give us your reason for believing that the springs for the rock could not well-up under the puddle trench?—(*Mr. Jackson*.) Because I believe it was carried to an impervious strata; and, unless there was an upcast in the strata, it could not get up there, and it is very unlikely that there should be an upcast in that particular place.

855. And risen where?—And risen under the outside slope, including the settlement and slip immediately preceding the burst. I am inclined to think that such was not the case, and that the puddle trench was a good job; though, judging from the evidence of *Mr. Leather* and *Mr. Gunson*, I scarcely think it is satisfactory in what they say about the puddle trench being perfectly dry when they walked through it, because it depends entirely upon the season of the year when they walked through, whether it was wet or whether it was dry. There may be springs which are intermittent, but, on the whole, I am inclined to think the puddle trench was a good job, and that they had got down to an impervious strata.

the second site, when he found in sinking the puddle trench that he had so much water to contend against, without he found he could plug the fissures or line the trench at a moderate cost. And I am induced to think, after hearing the additional evidence obtained since the inquest, and now in your possession, that a perfectly safe bottom was not arrived at for the puddle trench without providing some of the usual means for leading away the water that might arise in the bottom, or plugging up all the fissures in the rocks with wooden wedges before commencing to puddle.

I am of opinion, as stated by me before the coroner, that the baring of the rocks in the inside of the reservoir had nothing whatever to do with the disaster, as, whether they were bared or not, the water would have found its way to them. If six feet head of water will penetrate 12 inches of puddle, as stated in the Report of Messrs. Rawlinson & Beardmore, on page 9, doubtless the head in this reservoir, "90 feet," would have caused the water to penetrate the pervious covering of the rocks. The same argument applies against any recommendation to sheet-puddle the inside of a large storage reservoir, or to sheet-puddle the face of a bank. Any such practice I condemn unhesitatingly, as being a useless and wanton expenditure of capital when dealing with a reservoir as deep as the Dale Dyke Reservoir. I adhere to the opinion which I expressed in my Report of March 23d, and in my evidence before the coroner (*see* Questions 884 to 888 inclusive (p. 14), and Question 974*), and I think that it is a perfectly proper course to pursue, to take the material for the formation of an embankment from the inside of the reservoir.

No. 8. Referring to paragraph No. 8 of the same Report (in which I referred to the danger of laying cast iron pipes under or through an embankment, and referring also to my evidence before the coroner on this subject), I beg to state that I still hold the same opinions.

It is unnecessary for me to write at length on this subject, as I have enlarged upon it in the commencement of this Report, and I therefore content myself with saying that, even admitting, for the sake of argument, that it is a proper and wise thing to do, to lay pipes under or through a reservoir embankment, the valves on such pipes should be on the inner end, as otherwise, in the event of a pipe giving way, the water would escape into the embankment, and cause it also to give way before means could be taken to prevent it (at Melbourne I placed valves both on the inner and outer ends of the pipes); and I am also of opinion that the pipes should be large enough to admit a man for the purpose of effecting necessary repairs. I consider that the mode of laying the pipes at Bradfield was very objectionable, and that a deflection from a straight line and consequent springing of joints was almost inevitable. I have been told that the Bradfield pipes have been tested by hydraulic pressure, and found to be as perfect as they were on the day they were laid; but, on the other hand, I have been assured by an eye-witness that when the testers ceased pumping there were indications that a leakage existed, though not such a leakage as would have existed had a pipe been positively broken, or had the line of pipes become absolutely dislocated. I have also been told that the pipes have been examined in the inside by a man passing through, and that there were no signs of settlement, or of a joint being started; but on the other hand I have been assured that previous to the man entering the pipes, it was found necessary to mop out a quantity of water which stood in the centre of the line, showing that they had sunk; and I am certain that no man could make a satisfactory examination inside of a pipe 18 inches in diameter, and that it is impossible to ascertain from any interior examination whether a joint has started or not, and equally impossible to ascertain whether there has been a leakage along the exterior of the pipes or not. *It is certain that water got under the outside slope of the bank, which caused the slip. Query, how did it get there?*

The reservoir, "it is not to be forgotten," failed *the moment it became full*.—Query, was this the precise moment of a natural and *unavoidable* landslip occurring?

I am of opinion that Mr. Leather was singularly unfortunate in having inspected the bottom of the puddle trench (prior to commencing puddling) at a dry season of the year instead of a wet one. I have, since the date of the accident, carefully watched the varying flow of water from the springs in the inside of the reservoir, which have at this date almost ceased to run, I am consequently of opinion that these springs are, as supposed by me (*see* Questions 851 to 855 † of evidence before the coroner), intermittent springs, and that Mr.

Leather

* 974. There was a good deal said yesterday about the leakage at the bottom of the reservoir, in consequence of the rock being bared; what have you to say on that?—In my opinion the bank has not gone from that cause, and I should not hesitate to make a reservoir to-morrow, taking stuff from the inside in similar cases.

† 851. Now, then, we will come to the springs, if you please, the keeping out of the water; you heard yesterday the mode described for keeping down the water in the puddle trench?—I did.

852. And what have you say to that?—The evidence of Mr. Gunson, to a great extent, dispelled the doubt that I previously entertained.

853. What is that doubt?—The doubt was as to whether the water had got under the puddle trench, and risen immediately under the outside slope.

854. Under the puddle wall?—Well, under the puddle wall.

855. And risen where?—And risen under the outside slope, inducing the settlement and slip immediately preceding the burst. I am inclined to think that such was not the case, and that the puddle trench was a good job, though, judging from the evidence of Mr. Leather and Mr. Gunson, I scarcely think it is satisfactory in what they say about the puddle trench being perfectly dry when they walked through it; because it depends entirely upon the season of the year when they walked through, whether it was wet or whether it was dry. There may be springs which are intermittent, but, on the whole, I am inclined to think the puddle-trench was a good job, and that they had got down to an impervious strata.

Leather, or any other engineer who had not had opportunities of watching and noting the fluctuations in the discharge of water from them, might have easily been led into error at the time when the puddle trench was inspected by him, previous to commencing puddling, as there might be fissures which an inspection in wet weather would show required plugging, but which would escape notice in dry weather.

Before concluding, I would briefly refer to my previous communication to yourself (wherein I stated that I thought it was *possible* for the catastrophe to have been averted early on the evening of the 11th of March, by the cutting of a grip or narrow trench in the earthwork of the bank at its extremity, close to the bye-wash, and allowing the water to find a passage, as in this case a portion of the bank would have been gradually worn away, but no burst would have taken place, and little or no damage would have been done save to the bank itself.

It is right to observe that few persons would, under any circumstances, have liked to take the responsibility of such a course *individually and without consultation*, for had one single life been lost in consequence, no doubt a verdict of manslaughter would have been returned against the engineer. The *possibility* of killing one man by a *wilful* act is a very serious contingency, and it would be no excuse in such a case for the accused to say, if he had not killed one a thousand others would have lost their lives; and it was, moreover, too late when Mr. Gunson arrived on the works, on the night of the 11th of March, to have done anything with effect.

Lastly. In drawing up this report, which is necessarily not so comprehensive as I might have made it had I had access to the plans and specifications and other information exclusively possessed by the Water Company, and which cannot now be obtained through any other source, I have endeavoured throughout to look upon the case fairly, and to consider what may be adduced from both sides, being satisfied that until all parties have been fully heard no final and correct decision can be given. It is certain that water getting under the outside slope of the bank was the cause of the failure, either by inducing the bank itself, or the foundation on which the bank rested, to slip, and that this might have been prevented. In conclusion, I must record my opinion that there have been several serious errors in the construction of the Dale Dyke Reservoir.

John Yeomans, Esq.,
Town Clerk of Sheffield.

I have, &c.
(signed) Matthew Bullock Jackson.

EXTRACTS from the EVIDENCE of Mr. *Joseph Ibbotson*, Miller, Bradfield, and of two
Persons employed by the Company.

JOSEPH IBBOTSON, of Bradfield, Miller.

I and my brother, Richard Ibbotson, were both in the puddle trench at the time when they commenced puddling. We saw a spring at the bottom of the puddle trench. It was in the inner angle of the trench next to the dam.

No. 1. ————— Employed by the Company.

I went up to the reservoir about eight o'clock. I measured the crack on the bank; in half an hour's time it did not enlarge more than one-eighth of an inch. About ten o'clock I measured the crack again; it had then enlarged about a quarter of an inch. A two-foot rule would pass down the crack about 20 inches. Messrs. Gunson and Craven arrived between 10 and 11 o'clock. At that time I went on the embankment. Those persons on the bank then observed the crack, which was about an inch wide in the widest place. Mr. Gunson and the contractors sent for drills and powder to blow out a stone from the top course of the waste weir. Whilst the men were engaged drilling, a man was trying to cut out a stone with wedges. It was observed that the water was lowering faster than the pipes could draw it off. This was named to the contractors. They thought it was not so; but they noticed themselves afterwards, and they were satisfied that it was lowering. Then they sent a man along the bank with a light to see whether the water was escaping. He came running back to say that there was a hole blown through. Mr. Gunson and George Swinden, and others, immediately went over the top of the embankment. I went as far I thought safe, and saw the water boiling through. I stood about 10 minutes, and then the top fell in, which appeared to stop the water a minute or two, until the water ran over the top in sheets of foam. An immense gap was speedily opened, and the bank where I stood began to incline towards the water, which was washing through. I immediately ran back towards the waste weir, and had to stride over large cracks that opened. It was then by my watch about a quarter past 11. Several weeks, or a month before the bursting, I observed the pitching inside the bank had settled, forming a hollow, as near as I can tell, about the place where the hole was first blown through, just about the surface of the water at that time. I suppose the water was about 10 or 12 feet below the level of the waste weir when I observed this sinking of the pitching. I was standing on the bank about opposite, inside the mason work, inside where the water enters the pipes, when I was watching the water boil through the bank at a distance of about 30 yards from it.

No. 2.———Employed by the Company.

In 1859, I went to reside in the neighbourhood of the Dale Dyke, or Bradfield Reservoir. The puddle trench was then just commenced. Water had not begun to trouble the work. On the south side, at about nine feet deep, water began to show, and was taken out with a hand-pump. Afterwards one engine was required in that part. The trench was then filled as far as the river bed without further trouble. Thirty to 40 yards past the river bed the trench crossed a fault or throw. The strata was thrown up like a ridge where it crossed the trench, from N.W. to S.E. Immediately below the surface of the ground there was a bed of good clay, five or six feet thick: below it there was black shale, thrown up by the fault. At 10 or 12 feet below the surface, a large body of water gushed up with such force as to lift up about two feet of shale and solid stuff. The engine already on the works was brought to the spot, and sufficed for some time to draw the water. The sinking of the trench was proceeded with. At about 30 feet deep the water had so increased that a second engine had become necessary, and was attained. The water all the while coming in at the bottom of that part of the trench; there were now two engines, each working two pumps, making four pumps in all, of say three-feet stroke each, and working at the greatest possible speed, say 25 strokes per minute. There were frequent breakages in consequence of the speed. The pumps were, one 13-inch and three of 12-inch each diameter. There were times when all this could not keep the water down. The old springs stopped when the water gushed into the trench; they flowed again when the puddle got up to the surface. About 21 yards in length, where the water broke in, the trench was sunk 60 feet deep, the water following down and always gushing out at or near the bottom. At that depth they seemed to have got under the throw, and then the puddling began. The engines were driven night and day, and part of the time double shifts were worked in driving the engines.

In addition to the engineers whose opinions appear, John M'Lean, Esq., the President for the present year of the Institution of Civil Engineers, London, was retained by the Corporation, but Mr. M'Lean, having been suffering from indisposition, was unable to attend in consultation with the other engineers, and has not sent a draft of the evidence he would have been prepared to give.

— No. 2. —

Mr. *H. Waddington* to the Chairman of the Sheffield Waterworks Company.

Sir,

Whitehall, 13 December 1864.

I AM directed by Secretary Sir George Grey to acknowledge the receipt of your letter of the 29th ultimo, in which, after stating that on the 26th March last, two days before the date of my letter to the Sheffield Waterworks Company, transmitting to them a copy of a letter from Mr. Rawlinson, respecting the Agden Embankment, then in process of construction by the Company, the Board of Directors had given instructions to stop the work at Agden, and had decided that it should not be proceeded with until the directors had the best possible advice as to the future construction of the reservoir. You inform him that the works at Agden still remain suspended, but that the embankment, and the mode of laying the outlet pipes at Agden had been approved by the report of Messrs. Simpson, Harrison, Hawksley, Fowler, and Bateman, the directors now feel justified in proceeding with the embankment, but that if the Government should think it desirable to institute any further inquiries respecting the safety of the embankment, the directors would be most willing to facilitate any investigation, and to further suspend the progress of the works to allow time for such investigation to be made.

I am to acquaint you in reply, that Sir George Grey understands the works at Agden to be now precisely in the same state as when they were inspected in March last by Mr. Rawlinson; and as his report of the result of his inspection of these works is in the possession of the Directors, together with the report of Messrs. Rawlinson and Beardmore on the bursting of the Bradfield Reservoir Embankment, and a copy of the evidence given at the inquest held at Sheffield, Sir George Grey does not see what additional information could be obtained by a further investigation made at the instance of the Government.

Sir George Grey presumes that the directors are also in possession of the report, dated 29th day of July 1864, of a committee of the town council of Sheffield, appointed to watch over the Bill of the Sheffield Waterworks Company in

in the last Session of Parliament, in which the opinions are given of eminent engineers on the mode of construction adopted in the works at Agden.

The Directors, with this information in their possession, having now decided, as you inform me, that they are justified in proceeding with the Agden Embankment, Sir George Grey can only remind them that he has no power to interfere with their decision, and that if the works are proceeded with, it must be upon the undivided responsibility of the Company, and without any sanction expressed or implied on the part of Her Majesty's Government.

I am, &c.

(signed) *H. Waddington.*

G. Houndsfield, Esq.,
Chairman of the Sheffield Waterworks
Company.

— No. 3. —

The Mayor of Sheffield to Sir George Grey, Bart., M.P.

Sir,

Sheffield, 15 September 1865.

I BEG to forward to you a copy of the correspondence which has taken place between myself and the chairman and directors of the Sheffield Waterworks Company.

I have thought it right, lest I should have been accused of an unnecessary precipitation in drawing the attention of Her Majesty's Government to the proceedings of the Sheffield Waterworks Company, to endeavour to ascertain from the directors whether they intended to adopt any precautions to prevent the recurrence of such a catastrophe as the bursting of the Dale Dyke Reservoir; but I found, to my regret, that they appear to consider that it is no part of the duty of the Company to afford any information as to their intentions to the burgesses of Sheffield, and that they are determined to consider that that catastrophe arose from some cause which could not be anticipated or prevented, and which consequently might occur again at any moment, and that the works were perfect.

This is directly contrary to the recorded opinion of two engineers deputed by Her Majesty's Government to inquire into the matter, and nine engineers employed by the Corporation of Sheffield; and is also in direct contravention to the opinions given by the late Inspector General of Reservoirs in India, General Sir Arthur Cotton; and by Messrs. J. T. Bateman and John Fowler, two of the engineers employed by the Sheffield Water Company, in their evidence before the Select Committee of the House of Commons last Session on the Government Waterworks Bill. Mr. Hawksley, the Company's engineer, has admitted that improvements in the design might be effected.

This being the case, and as it seems that the main object of the Directors is that there should be, in all their future operations, as little publicity as possible, and that what has already occurred should be "as far as possible buried in silence and utterly forgotten;" and as they appear to ignore the necessity for any additional precautions, I deem it my duty as the Mayor of this Borough to suggest that the Bill which I opine will, according to the recommendation of the Select Committee, be brought in by the Government next Session, may contain such protective clauses as will ensure that no precaution which can be taken shall be omitted in the construction of the future works of the Sheffield Water Company, and that there shall not be any disregard to the safety of the inhabitants of this borough; and I submit that as upon the ratepayers of Sheffield has fallen the burden and cost of the Dale Dyke Reservoir failure, they have a right to expect that this shall be done.

It is, I submit, the more necessary that such clauses should be inserted, as in most cases there is no possibility of legally fixing the blame on any person. This was the case when the Holmfirth reservoir gave way in 1852; and there is no doubt that in the Sheffield case, the Water Company, "under the theory of cause which they set up," would have contended that they were not liable to claims for compensation by virtue of Lord Campbell's Act, but for the special provision made by the Legislature in the Sheffield Waterworks Act of 1864, that it should not be necessary for the claimant in any case to prove negligence.

I think it right to point out to you the fact that in the Government Bill introduced last Session there was not one single clause of a protective character,

but rather several clauses calculated to afford greater privileges to water companies generally, and to the Sheffield Water Company in particular.

I have been credibly informed, and indeed it is generally understood in this town, that that Bill was actually drawn by one of the counsel of the Sheffield Waterworks Company, and I would respectfully request that you will be good enough to inform me if such was the case.

Allow me at the same time to inquire whether you have sanctioned and approved of the Company resuming their operations on their old plans and specifications without alterations or improvement, and in contravention of your letter to the chairman of the Company of the 13th December last? And permit me to point out the fact, that although by an Address of the Honourable the House of Commons of April 7th ulto., and by an Order of the House of Commons of April 28th ulto., it was directed that the reports made by the engineers of the Sheffield Water Company on the Dale Dyke failure, and the correspondence between the Company and the Government, should be published and made an official document, such order has not yet been complied with; the reports and correspondence of which I forward you a copy, marked A. (along with other documents herein alluded to), being omitted.

It appears to me that it is very desirable that the public should be put in full possession of all correspondence that has taken place on this subject, and that nothing connected with the repairing or reconstruction of the Dale Dyke Reservoir should be done in secret.

The present position of the Sheffield Waterworks Company (which at the last meeting, on the 4th instant, declared a dividend, as usual, of 5*l.* per cent.), and the result of the Holmfirth reservoirs failure, has clearly shown that the responsibility of the undertakers in these cases can practically be evaded, and that an alteration in the law in all Waterworks Bills and in the General Bill is necessary.

I have, &c.

(signed) *Thomas Jessop*, Mayor.

Enclosure in No. 3.

COPY of CORRESPONDENCE between *Thomas Jessop*, Esq., the Mayor of *Sheffield*, and the Directors of the Sheffield Waterworks Company, in reference to the recommencement and completion of the suspended Works of the Company.

Dear Sir,

Sheffield, 7 August 1865.

UNDERSTANDING that the Directors of the Sheffield Water Company have caused the works at the Agden Reservoir (which were suspended during the progress of the several inquiries made relative to the Bradfield catastrophe), to be resumed, I feel it to be my duty, on behalf of the burgesses and inhabitants of this town, to refer you,—

1st. To the inquiry made before the coroner of Sheffield, relative to the failure of the Dale Dyke Reservoir and the verdict of the jury empannelled on that occasion.

2d. To the Report of Messrs. Rawlinson and Beardmore, the Commissioners deputed by Her Majesty's Government to assist in that investigation (as laid before Parliament in 1864).

3d. To the reports of the engineers retained by the Corporation of Sheffield as laid before Parliament during last Session.

4th. To the correspondence which has taken place between yourself and the Home Secretary relative to this matter, as published by your Directors.

5th. To the Report of the Select Committee of the House of Commons on the Waterworks Bill introduced by the Government during the past Session, and to the evidence appended thereto; and to inquire whether, in the completion of the works at the Agden Reservoir, it is your intention to make any alteration or improvements on the original design and specification, or to make any provision for the protection of the lives and property in the borough, and, if so, how and in what respect?

I further feel it to be my duty to refer you to the deficient supply of water for the wants of the inhabitants, and for sanitary purposes generally (as well as for manufacturing purposes); and to the probability that unless very energetic steps are taken there will be (long before the completion of your works) very serious inconvenience arising from the increasing deficiency, and to ask what steps your Directors propose to take for making
good

good the deficiency caused by the bursting of the Bradfield Reservoir; when you propose commencing operations on the Dale Dyke Reservoir valley to replace that reservoir; and whether you are still sanguine as to being able to complete your authorised works within the period specified by the Act of Parliament of 1864.

George Hounsfield, Esq.,
Chairman of the Sheffield Waterworks Company.

I remain, &c.
(signed) *Thomas Jessop*, Mayor.

Dear Sir,

Sheffield, 18 August 1865.

On the 7th August instant I sent by post a letter to Mr. Hounsfield, the Chairman of the Sheffield Waterworks Company, a copy of which is hereunto annexed and he afterwards stated to me that the Government had given the Company authority to proceed with their works.

I shall feel obliged if you will favour me with a copy of the authorisation of the Government, and also with a written reply to my letters to Mr. Hounsfield, in order that the same may remain as a record on the Minutes of the Council's proceedings.

William Waterfall, Esq.,
Managing Director of the Sheffield Waterworks Company.

I am, &c.
(signed) *Thomas Jessop*, Mayor.

Dear Sir,

Sheffield Waterworks Office, Division-street,
22 August 1865.

On my return home, I received your letter of the 18th instant. This and your letter to Mr. Hounsfield of the 7th instant shall be laid before the Directors at their next meeting, which will be held very shortly.

The only meeting held by the Directors since the date of your letter to Mr. Hounsfield was held on the following day, and owing to the pressure of business the Directors had not then a sufficient opportunity of considering it.

Thomas Jessop, Esq., Mayor of Sheffield.

I am, &c.
(signed) *William Waterfall*,
Managing Director.

Dear Sir,

Sheffield Waterworks, 25 August 1865.

YOUR letter of the 7th instant to the Chairman of this Company has been laid before the Directors who are unable to gather what is the immediate reason for its having been written, as they are not aware of any recent occurrence on the subjects referred to in it requiring a special exercise of what you apparently consider to be your duties as Mayor.

The directors cannot suppose that anyone can really believe that they require reminding of the paramount importance of the safe construction of the Company's works. If common feelings of humanity had not after the accident of last year impressed this upon them, the enormous loss, great labour, and anxiety which have followed would surely suffice to secure the unceasing efforts of the Company towards the adoption of any means which foresight and skill can provide against the possibility of like results arising from any preventable causes.

The Company is, as is generally known, now acting under what the directors believe to be the best advice which England can afford, and the directors feel no hesitation in saying that the shareholders are prepared to sanction any proper outlay which may be necessary to ensure safety and efficiency in the works.

With respect to the supply of water, your letter is the first intimation that any considerable inconvenience has arisen from the extreme drought of the present season. This town has, no doubt, like many others, suffered in some degree from the dryness of this summer following the peculiarly arid season of last year; but the directors believe that Sheffield has not been affected to the same extent as other towns, and they trust that the evils you anticipate are not likely to happen.

It is matter of public notoriety that the Company are now and have been for some time taking steps to replace the storage of which they were deprived by the bursting of the Dale Dyke Reservoir, and the precise measures to be adopted as to the future application of the site of that reservoir have received and are now under the serious consideration of the Company's advisers.

The Company are advised that there is no reasonable fear of their being unable to complete the authorised works within the time prescribed by Parliament.

Your letter of the 18th instant has also been laid before the directors.

They find that you wholly misunderstood the effect of your private conversation with the Chairman of the Company.

The correspondence between the Secretary of State for the Home Department and the Company has already been published.

Thomas Jessop, Esq., Mayor of Sheffield.

I remain, &c.
(signed) *Wm. Waterfall*,
Managing Director.

Dear Sir,

Sheffield, 29 August 1865.

I HAVE the honour to acknowledge the receipt of your letter of the 25th instant.

The immediate reason which it appeared to me did require that I should address to your chairman my letter of the 7th instant was that, in contravention to,—

1st. The inquiry before the coroner of Sheffield relative to the failure of the Dale Dyke Reservoir with the verdict of the jury impannelled on that occasion;

2d. The report of Messrs. Rawlinson and Beardmore, the Commissioners deputed by Her Majesty's Government to assist in that investigation;

3d. The reports of the engineers employed by the Corporation of Sheffield to report on the Sheffield Waterworks;

4th. The correspondence which has already taken place between yourself and the Home Secretary on the subject; and,

5th. The report of the Select Committee of the House of Commons on the Waterworks Bill introduced by the Government during the past Session, and the evidence taken before that Committee;—

you have, as I was informed, recommenced the suspended works of the Agden Reservoir, and it did seem to me that the burgesses of this town had a right to know, prior to such recommencement, whether it was your intention to make any alteration or improvement in the original designs and specifications, or to make any provision for the protection of their lives and property, and if so, how, and in what respect.

I regret to find from the terms of your letter, that the directors appear to think, that it is no part of my duty to make these inquiries, and no part of their duty to afford any information to the ratepayers in these matters, more particularly as full publicity in this respect would tend to the security of the inhabitants of Sheffield.

From the conversation which passed between your Chairman and myself relative to my letter of the 7th instant, I was led to suppose that Her Majesty's Government had been pleased to approve of your completion of your works at the Agden Reservoir. I must, however, have misunderstood the purport of the conversation, which, as being on a public matter, could not be in any way regarded as private.

I am glad to learn that there is no reason to fear that the Company will be unable to complete their works and give a constant supply of water for the inhabitants within the time prescribed by Parliament.

I remain, &c.
(signed) *Thomas Jessop*, Mayor.

William Waterfall,
Manager Director of the Sheffield Waterworks Company.

— No. 4. —

Mr. *T. G. Baring* to the Mayor of Sheffield.

Sir,

Whitehall, 25 September 1865.

I AM directed by Secretary Sir George Grey to acknowledge the receipt of your letter of the 15th instant.

In answer to your inquiry whether the Secretary of State has sanctioned and approved of the Sheffield Waterworks Company resuming their operations at the Agden Reservoir, I am to state that no such sanction or approval has been given, and that the Secretary of State possesses no authority either to sanction or to prohibit the operations of the Company.

With reference to your observation, that a correspondence between Sir George Grey and the Company was not included in the Report presented to Parliament in compliance with an Address of the House of Commons of the 7th April last, I am to inform you that the correspondence did not come within the terms of the Address, which were confined to the Dale Dyke Reservoir. I am to add that there would have been no objection to the production of the correspondence, had it been moved for, and that none will be made if moved for on the meeting of Parliament. In the meantime, it seems to have been made public by the Waterworks Company.

Sir George Grey is unable to give you any information as to the Waterworks Bill of last Session. It was prepared and brought in by the President of the Board of Trade, to whom any observations on the subject of future legislation in this matter should be addressed.

I am, &c.
(signed) *T. G. Baring*.

— No. 5. —

The Mayor of Sheffield to the President of the Board of Trade.

Sir,

Sheffield, 15 September 1865.

I HAVE the honour to forward to you a copy of a correspondence which has taken place between myself and the chairman and directors of the Sheffield Waterworks Company, respecting the construction of some of the reservoirs for the supply of water for the town of Sheffield.

In March 1864 a reservoir known as the Dale Dyke Reservoir, the property of the Sheffield Waterworks Company, burst, causing the loss of upwards of 240 lives, and the destruction of property of an ascertained value of 262,000 *l.*, besides a further vast loss in consequential damages, the amount of which never can be ascertained, or even estimated, with any degree of certainty.

The cause of the failure was attributed, by two engineers deputed by Her Majesty's Government to inquire into the matter, to various removable and preventable causes; and this view was not only confirmed by nine engineers of experience employed by the Corporation of Sheffield to investigate the matter, but has since been most fully corroborated by General Sir Arthur Cotton, late inspector-in-chief of reservoirs in India, in evidence given by him before the Select Committee of the House of Commons on the Government Waterworks Bill of last Session, and has received a further partial but most significant corroboration from two of the Water Company's own engineers, viz. Messrs. J. F. Bateman and John Fowler, in their evidence before the same Committee. Mr. Hawksley, the Company's engineer, has admitted that improvements in the design might be effected.

I think it is my duty to direct your attention to this overwhelming evidence, and to inform you that the directors of the Sheffield Waterworks Company are proceeding with their works, and persist in attributing the catastrophe to some cause over which neither they nor their officers could possibly exercise any control; and not only so, but they decline to give any assurance that they will, in the future construction of their works, introduce any alteration or improvement to prevent the possibility of such another calamity.

This being the case, I feel assured that the evidence taken before the Select Committee, and the various reports that have been made on the subject (copies of which are herewith forwarded), will have your best attention; and I venture to hope that the Bill to be introduced early during the next Session of Parliament, "For the better Security of Waterworks Reservoirs," will contain such protective clauses as will insure that every precaution which it is possible to adopt shall be taken in the construction of the future works of the Sheffield Company.

This seems absolutely necessary; for although there have existed divers opinions as to the exact cause of the destruction of the Dale Dyke Reservoir, there has been a singular unanimity in the expression of opinion on the part of scientific men, that the calamity might have been prevented.

I further beg respectfully to point out to you the fact, that in the Bill introduced last Session there was not a single clause of a protective character, but rather several clauses calculated to afford greater privileges to water companies; while one clause, namely the Eighth, was so worded as to render ambiguous what was before clear and distinct; a defect which will, I hope, be remedied in the next Bill.

I have, &c.

(signed) *Thomas Jessop*, Mayor.

To the Right Hon. Thomas Milner Gibson, M.P.,
President of the Board of Trade.

Enclosure in No. 5.

COPY of CORRESPONDENCE between *Thomas Jessop*, Esq., the Mayor of *Sheffield*, and the Directors of the Sheffield Waterworks Company, in reference to the recommencement and completion of the suspended Works of the Company.

[For Copy of the above Correspondence, see pages 34 to 36.]

— No. 6. —

The Mayor of Sheffield to the President of the Board of Trade.

Sir,

Sheffield, 12 December 1865.

I do myself the honour respectfully to refer to the letters "on the subject of the construction of the reservoirs of the Sheffield Waterworks Company and the Government Waterworks Bill," forwarded by my predecessor in office, the ex-mayor of Sheffield, to her Majesty's Government on the 15th September last, which were duly acknowledged on the 23d and 27th of that month, and to inquire (as the Sheffield Waterworks Company are applying to Parliament for additional powers) whether it is the intention of the Government to introduce a protective Bill during the ensuing Session, in accordance with the recommendation of the Select Committee of the House of Commons appointed to consider the subject last Session, or whether it will be necessary for the Town Council of this borough to petition Parliament for special powers of protection.

Waiting for the honour of your reply,

I am, &c.

(signed) *William C. Laycock*, Mayor.

The Right Honourable Thomas Milner Gibson,
The President of the Board of Trade.

— No. 7. —

Sir *J. Emerson Tennent* to the Mayor of Sheffield.

Office of Committee of Privy Council for Trade,
Whitehall, 21 December 1865.

Sir,

I AM directed by the Lords of the Committee of Privy Council for Trade to acknowledge the receipt of your letter of the 12th inst., and to state in reply, that the subject of a general Bill respecting Waterworks Reservoirs is under the consideration of the Board of Trade, but that my Lords cannot express any opinion as to the course which the Corporation of Sheffield should take with respect to the Bill proposed to be brought in by the Sheffield Waterworks Company.

I am, &c.

(signed) *J. E. Tennent*.

COPIES of the REPORT of the ENGINEERS employed by the Sheffield Waterworks Company to report on the DALE DYKE and AGDEN RESERVOIRS, which bears date November 1864, and was forwarded to the Home Office on the 29th of the Month; of CORRESPONDENCE between the Sheffield Waterworks Company and the Right Hon. Sir George Grey, during the Months of November and December 1864; and of CORRESPONDENCE between the Mayor of Sheffield and the Home Office and Board of Trade in regard to the SHEFFIELD RESERVOIRS and the GOVERNMENT WATERWORKS BILL; &c.

(*Mr. Ferrand.*)

*Ordered, by The House of Commons, to be Printed,
13 February 1866.*

[*Price 1s. 4d.*]

25.

Under 6 oz.

ROYAL ACADEMY.

RETURN to an Order of the Honourable The House of Commons,
dated 26 April 1866;—for,

COPY “of CORRESPONDENCE between the ROYAL ACADEMY and the FIRST
COMMISSIONER of WORKS.”

The First Commissioner of Works to the President of the Royal Academy.

Sir,

Office of Works, &c., 5 June 1865.

THE inadequacy of the building in Trafalgar-square for the requirements of the National Gallery and of the Royal Academy, renders it necessary to terminate as soon as possible the joint occupation of that building by those two institutions, and I wish to ascertain whether the members of the Royal Academy desire a site at Burlington House, on which they may build out of their own funds. They may have for that purpose either the southern side of the Court-yard fronting Piccadilly, or the northern side of the garden fronting the street called Burlington Gardens. In either case, the building to be erected must harmonise in its external elevation and in its dimensions with the other buildings which will be placed in contiguity with it; and a carriage entrance to the quadrangle will be required through the middle of the façade. The elevation and plans must accordingly be subject to the approval of the First Commissioner of Her Majesty's Works for the time being. The site would be granted on a lease of 99 years at a nominal rent.

In making this offer, Her Majesty's Government have had to consider whether the constitution and regulations of the Royal Academy are as well adapted as circumstances will allow, to secure that cultivation and encouragement of Art for which the institution was founded. The consideration of this question has been assisted by the evidence and report of the Commissioners appointed by Her Majesty to inquire into the present position of the Royal Academy, and also by the observations of the members of the Royal Academy upon that report; and it appears to Her Majesty's Government that the public interest requires the enlargement of the constituent body, to which is intrusted the duty of electing the Royal Academicians and the Associates; and I hope you will be able to inform me that the number of Royal Academicians will be raised from 42 to 50, and that of the Associates from 20 to 40, and that the latter will have an equal share with the former in the election of both Royal Academicians and of Associates.

I have, &c.
(signed) *William Cowper.*

Sir C. Eastlake,
President, Royal Academy.

The President of the Royal Academy to the First Commissioner of Works.

Royal Academy of Arts, Trafalgar-square,
31 July 1865.

Sir,

I HAVE had the honour to lay before the members of the Royal Academy your letter, dated the 5th ultimo, acquainting me, for their information, that the inadequacy of the building in Trafalgar-square for the requirements of the National Gallery and of the Royal Academy, renders it necessary to terminate as soon as possible the joint occupation of the building by those two institutions, and inquiring whether the members of the Royal Academy desire a site at Burlington House, on which they may build out of their own funds. You are
pleased

pleased to offer a choice of two sites at Burlington House, stating that in either case the building to be erected must harmonise in its external elevation and in its dimensions with the other buildings which will be placed in contiguity with it; that a carriage entrance to the quadrangle will be required through the middle of the façade, and that the elevations and plans must be subject to the approval of the First Commissioner of Her Majesty's Works for the time being. You further intimate that the site would be granted on a lease of 99 years at a nominal rent.

Referring to the constitution and regulations of the Royal Academy, you proceed to say, that it appears to Her Majesty's Government that the public interest requires the enlargement of the constituent body, to which is intrusted the duty of electing the Royal Academicians and Associates, and you express a hope that I shall be able to inform you that the number of the Royal Academicians will be raised from 42 to 50, and that of the Associates from 20 to 40, and that the latter will have an equal share with the former in the election of both Royal Academicians and Associates.

The members of the Royal Academy having, in more than one general assembly, deliberated on the questions proposed in your letter above referred to, have first requested me to assure you that they are most sensible of the consideration which has been shown them by Her Majesty's Government, and they desire to offer their respectful acknowledgments for your communication.

Of the two sites which, in that letter, you are pleased to offer, the members of the Royal Academy have no hesitation in preferring that on the southern side of the quadrangle, fronting Piccadilly. They consent to the condition that there should be a carriage entrance to the quadrangle through the middle of the façade. They are content that the elevations and plans should be subject to the approval of the First Commissioner of Her Majesty's Works. With regard to the general condition, that the building to be erected must harmonise in its external elevation and in its dimensions with the other buildings which will be placed in contiguity with it, they observe that, as the lower part of the building to be occupied by the Royal Academy will be divided by the carriage entrance, and as, independently of this circumstance, the use of skylights at a proper height will be indispensable for the purposes of exhibition, the condition that the proposed building must harmonise with the building next it in point of elevation, may require further consideration, since an undue limitation as to height might seriously interfere with some important objects of the institution.

With respect to the lease, looking to the great outlay to be incurred by the Royal Academy, the members consider a term of 99 years insufficient, and they respectfully suggest a considerable extension of that period.

They understand that it is proposed to remove the building now used by the London University on the east side of the quadrangle. They desire to know whether, after such removal, any additional space on that eastern side could be allotted to the Royal Academy. Space in that direction might be desirable to compensate for the reservation of a right of way on the west side next the Burlington Arcade.

The members of the Royal Academy will in due time be prepared to state the amount which they may be enabled to expend on the intended building, and to name the architect whom they wish to employ.

With regard to changes in the constitution and regulations of the Royal Academy, the members are in some doubt whether, in adverting, in your letter of the 5th ultimo, to such possible changes, and in expressing a hope as to their nature and extent, it was your intention to propose those alterations as the condition on which the Government offers the site referred to. On this important point it is desirable, in order to avoid any future misconception, to come to a clear understanding; for this purpose a brief reference to transactions with former Administrations appears to be requisite.

During nearly a century the Royal Academy have, from time to time, received communications, always, it may be remarked, of a satisfactory nature, from the Government of the day. One of the earliest of those communications has a material bearing on the present question. On the occasion of the Royal Academy being placed in possession of the apartments at Somerset House, which had been provided for their especial use by the liberality of his Majesty George the Third; the then Secretary of the Treasury, Mr. Robinson, in a letter dated April 1780, formally directed the architect "to deliver up into the hands of the

treasurer

treasurer of the Royal Academy all the apartments allotted to his Majesty's said Academy in the new buildings at Somerset House, which are to be appropriated to the uses specified in the several plans of the same heretofore settled." Having first (in 1771), by the Royal favour, occupied a portion of the king's palace, which stood on the site of the present Somerset House, the Royal Academy, in consequence of an understanding between his Majesty and the Government, were, it thus appears, accommodated with apartments expressly planned and constructed for their use in the new building.

The more recent communications from the Government to the Royal Academy have taken place when it has been proposed that the Academy should exchange the rooms they occupied for other rooms; the object having always been to offer the Academy a just equivalent for the apartments in Somerset House, in which they had been placed by their Royal founder. Thus, in 1834, when the late Earl Grey was First Lord of the Treasury, the apartments referred to in Somerset House having been required for the public use, the Academy removed to Trafalgar-square. In 1850 Earl Russell (then at the head of Her Majesty's Government as Lord John Russell) finding that the whole of the building in Trafalgar-square would be required for the National Gallery, and unable to provide for the Royal Academy a suitable residence elsewhere, offered them the sum of 40,000 *l.* to assist them to build for themselves. In 1859, during the administration of the Earl of Derby, it was proposed by the Government that the Royal Academy, on vacating Trafalgar-square, should be accommodated with a site at Burlington House, on the south side of the quadrangle.

The following extract from the speech of the Right Honourable Benjamin Disraeli, then Chancellor of the Exchequer (in February 1859), has especial reference to the point now under consideration, the site being precisely the same as that now offered: "We were prepared," he said, "to recommend to Her Majesty to grant them (the Royal Academy) a site, and I may say we are prepared even now to recommend this House to vote a sum of money to raise that building. But the Royal Academy, animated by a spirit which the House will appreciate, and which is worthy of that enlightened body, considered that if the Academy were built by public funds their independence would be compromised, and, being in possession of sufficient property themselves, they announced their determination to raise the building for themselves. Having had a residence furnished, if not granted by the Crown, originally, and enjoyed so long, the Royal Academy did not consider that in accepting the offer of a site their independence would at all be compromised."

The above transactions with the Government show, first, the nature of the original tenure by the Royal Academy of certain apartments; secondly, that on the actual or proposed removal of the Academy from such apartments, their claim to compensation was invariably and freely admitted; lastly, and on this fact the members desire now to lay a stress, in all the cases above referred to, no conditions in any way affecting the constitution of the Royal Academy were proposed. It was tacitly assumed that the members themselves were the best judges of what was required for the regulation of the institution and for the interests of Art.

A Royal Commission having been appointed in 1863, "to inquire into the present position of the Royal Academy in relation to the Fine Arts," the Commissioners in their report express the opinion that by "the grant of apartments" to the Royal Academy (then in Trafalgar-square) "the Government acquire the right of proposing to the Academy such rules and regulations as they may deem expedient."

This opinion does not appear to be applicable to the real position of the Royal Academy; it is, indeed, inconsistent with a distinct declaration on the part of the leading members of the Government in 1834. At that time Lord Montague (then Chancellor of the Exchequer as the Right Honourable Spring Rice) stated in a letter, dated 7th May 1834, to the late Earl Grey, that "the Academy will have the same title and tenure to their new habitation (in Trafalgar-square) that they already possess at Somerset House;" and Earl Grey, the Prime Minister, in a letter, dated 8th May 1834, to Sir Martin Shee, says, "Nothing has been said or intended which could place the Royal Academy in a more insecure situation in the new establishment than they are in that which at present exists."

It is to be remembered that during more than half a century the Royal Academy occupied apartments allotted to their use by the Crown. They were at that time considered accountable, as a Society, to the Sovereign alone. Accordingly, during their long residence in Somerset House, they were never molested; and the present members, fortified in their opinion by the official declarations above quoted, cannot admit that the mere exchange of those apartments for others in Trafalgar-square, altered in any essential respect the nature of their tenure, or gave to other authorities a right of proposing rules and regulations to the institution.

The apartments in Trafalgar-square were not, therefore, as stated by the Commissioners, a "grant" involving the right of interference, but plainly a compensation or equivalent for a residence originally provided for the Academy by the Royal favour.

Without, however, dwelling on this inconsistency, it is important to remark, in justice to the Commissioners, that they themselves draw a distinction in the sense noticed by Mr. Disraeli in his speech above quoted, for they say: "It is only by the grant of apartments, whether permanent or temporary, to the Royal Academicians, that the public acquire any right of control and jurisdiction in their affairs. If we suppose the Academy under its instrument to provide a building of its own at its own charge, we cannot see how the public could claim any right of interfering with its proceedings any more than with those of any other private corporation."

The members of the Royal Academy therefore understand that in accepting a site only as an equivalent for their former residence—a site not exceeding in value the amount offered to the Academy as a compensation in 1850—and in proposing to erect upon it an extensive building at their own cost, their independence is in no way compromised. They cannot see, to repeat the words of the Commissioners, how, under such circumstances, the public (that is the House of Commons) could claim any right of interfering with their proceedings any more than with those of any other private corporation.

They therefore beg leave respectfully to stipulate, above all, for a clear recognition of their independence. In the event of their undertaking to erect on the proposed site at Burlington House a building adequate to the educational purposes and public objects of the Royal Academy, they require it to be understood and expressed that they shall not be subject to interference. They desire, as heretofore, to devote their time and the means of the institution to the gratuitous instruction of rising artists, and to assist the promotion of Art by annual exhibitions in more spacious rooms than have been hitherto at their disposal for that purpose; but they cannot, under the circumstances contemplated, consider themselves amenable to any control, except the will of their gracious Sovereign.

This explanation appears to be necessary in reference to the question of proposed changes in the constitution of the Royal Academy. I am requested to state that the members have long been occupied in revising the existing regulations, with a view to enlarge the constituent body. This object, it is scarcely necessary to observe, may be accomplished in various modes, and as no alteration proposed has as yet passed into a law, the consideration of the entire subject may be regarded as still open. If the scheme which the members of the Academy may ultimately adopt, subject to the approval of Her Majesty, should be, in the opinion of the Government, satisfactory, such a result would be a just ground of congratulation; but, whether literally agreeing or not with the views of the Government, the altered constitution must be regarded as initiated by the Royal Academy alone, and by no means adopted as a condition of the gift of a site.

Another consideration affecting the future is not to be overlooked. It would be impossible for the Royal Academy, constituted as it was for the benefit of Art, to establish, even in accordance with the unanimous wishes of the members at any given time, an immutable constitution. The Academy at its origin consisted of academicians only; in a short time a class of associates was added. Long afterwards professors of the art of engraving were admitted to the highest honours of the institution, and more recently the members have been considering the means of enlarging the body generally. It is plain, therefore, that the interests of Art which have justified alterations in the constitution of the Royal Academy in times past, may render alterations in it advisable again hereafter; and for this reason the members decline to bind themselves to any system which,
however

however well adapted to existing circumstances, might require to be afterwards modified.

The members of the Royal Academy beg leave, in conclusion, to repeat that while they are prepared gratefully to accept the offered site as a compensation, they cannot accept it with any conditions affecting the constitution of the Academy; and that although the scheme which they may adopt, subject to the Royal sanction, for enlarging the number of members and of voters, may substantially coincide with the views of the Government, such coincidence, however satisfactory in itself, would not in any degree imply a sacrifice of independence on the part of the Royal Academy.

The Right Honourable
The First Commissioner of Works.

I have, &c.
(signed) C. L. Eastlake.

The First Commissioner of Works to the Secretary of the Royal Academy.

Sir,

Office of Works, &c., 18 November 1865.

I WAITED to answer the letter from Sir C. Eastlake, dated the 31st July, in the hope of seeing him, and obtaining, in conversation, some explanation of the purport of that letter; as, however, he is still detained on the Continent, I will trouble you with my views of the position in which the question now rests.

Notice having been given by me to the Royal Academy to quit their present quarters, an offer has been made of a site in Piccadilly, to be given gratuitously. The gift of this site would be equivalent to the grant of a considerable sum of public money, and could only be justified on the ground of the benefits conferred by the Academy in respect to the development of Art, and the cultivation of public taste; and it is the duty of the Government to consider, before making this gift, whether it is not possible by some improvement in the regulations and constitution of the Academy, to render it more conducive to the great purposes for which it was founded by the Sovereign. It was with this view that I agreed to the motion of Lord Elcho for the appointment of a Royal Commission. We have now had the advantage of considering both the recommendations of the Commissioners and the observations of the Academy upon those recommendations. The most important point on which those two bodies differed was, on the privileges of the associates. The Commissioners recommended that the associates should be members of the corporate body, and should jointly with academicians constitute the general assembly, and should be increased to the number of 50. The observations contain objections to this recommendation, and suggest as a counter-proposal, that the associates should be unlimited in number, should have no voice in the proceedings of the general assembly, no right of voting, and should receive nothing more than the illusory compliment of being allowed to nominate candidates for the rejection or acceptance of the academicians.

Upon this question the Government concur with the Report of the Commission, and not with the observations of the Academy; and they consider the enlargement of the constituency, and admission of some of the younger and rising artists to a share in the elections, as of primary importance, although it may still be a question whether the relative proportion of the number of academicians and associates should be altered or retained. The Government have, accordingly, been authorised by Her Majesty to require, previous to the grant of a site, such modifications of the constitution of the Academy as will secure the objects above mentioned. There are other points on which alterations are desired, but they are of less importance than this one, and I am prepared to say that if I receive shortly an announcement on this subject that is satisfactory, the site in Piccadilly will be let on a long lease to the Academy.

It is, however, very far from my wishes to establish a precedent for any future interference, on the part of the Crown or of Parliament, with the affairs of the Academy; and I desire that any change that is now made should be by the willing and independent action of the Academy.

Allow me, in conclusion, to observe, that it is very important for all parties concerned that this question should be settled without further delay. The occupation by the Academy of a part of the building wanted for the National

Gallery hinders proper provision being made for the exhibition of the national pictures, and it is desirable that I should be prepared when Parliament meets to state when the Academy will vacate their premises. Permit me, also, to assure you that it will be a great satisfaction to me if this arrangement can be effected in a way that will fulfil the duty of the Government and satisfy Parliament, while the dignity and independence of the Academy are preserved.

J. P. Knight, Esq., R.A.,
Secretary of the Royal Academy.

I have, &c.
(signed) *William Cowper.*

The President of the Royal Academy to the First Commissioner of Works.

Sir,

Royal Academy of Arts, 22 February 1866.

I HAVE the honour to state that the members of the Royal Academy, having carefully considered your letter of the 18th of November last, are deeply impressed with the assurance contained therein, that while recommending certain changes in the constitution of the Royal Academy conditional on granting a site in Piccadilly for the erection of a new building for the Royal Academy, you state that it is "very far from your wish to establish a precedent for any future interference on the part of the Crown or of Parliament;" and that it is your desire that any change which is now made shall be by the willing and independent action of the Academy; so that, the present Government being satisfied, "the independence and the dignity of the Royal Academy are preserved inviolate."

Whilst respectfully acknowledging the courtesy of your communication, the members feel called upon to dissent from the view you have laid down as to the proposed site, being considered a "gratuitous gift" on the part of the Government, as that would seem to ignore important facts in the history of the institution, on which the independence of the Academy greatly rests. The members, therefore, desire to lay before you the following statement:

A.D. 1768. His Majesty George the Third founded the Royal Academy of Arts, meeting the expenditure of the new institution out of his own private purse.

A.D. 1771. The King granted the use of apartments in his Royal Palace of Somerset House for the purposes of the Royal Academy.

A.D. 1780. By command of the King a portion of the new building of Somerset House, then in process of erection, was expressly planned and constructed for the uses of the Royal Academy, and was delivered over by him in charge and trust to the Academy.

A.D. 1835. At the desire of the Government, and by the sanction of the King, the apartments in Somerset House were given up to the Government, and in exchange the eastern end of the building in Trafalgar-square was allocated to the Royal Academy, with the express assurance, both by the King and the Prime Minister, that the Academy entered on their new location on the same tenure as that under which they had held previously the apartments at Somerset House; with the written guarantee, under the hand of the Chancellor of the Exchequer, that in the event of such eastern portion of the building being at any time required for the accommodation of the national pictures, the Academy should vacate their holding, the Government undertaking to provide an equivalent for the Academy elsewhere.

Intimations have been given at different periods that the eastern portion of the building would be required for the national pictures, and the "equivalent" offered to the Academy has been valued by one Government at the sum of 40,000*l*.

Under these circumstances the members or trustees of an important property confided to them by the Royal founder, and ratified by the concurrence of succeeding Sovereigns and Governments, desire to hand down this great trust in all its integrity to their successors; and they wish me to say that whilst they will gladly accept the proposed site, they most respectfully desire to object to the term applied to it as a gratuitous gift on the part of the Government.

In answer to your last question as to "when the Academy will vacate their premises," that must depend on the time necessary to construct the new building,
which

THE ROYAL ACADEMY.

which may probably be completed in two years from the time of its commencement.

In conclusion, it only remains to be observed, that before the appointment of the Royal Commission, the Academy had resolved to carry out important reforms, embracing the enlargement of the constituency and granting additional privileges to the associates; but these changes were held in abeyance in deference to the communication of the Government.

I beg to inform you that they are now actively engaged in considering these alterations, which, as soon as they are completed, they will have the honour of submitting to you, and as they are in accordance with the recommendations of Her Majesty's Government, they have every reason to expect they will meet with their approval, and obtain the final sanction of the Queen.

I have, &c.

The First Commissioner of Works, &c. (signed) *Francis Grant*, P.R.A.

The President of the Royal Academy to the First Commissioner of Works.

Sir,

Royal Academy of Arts, 26 March 1866.

I HAVE the honour to inform you that after many meetings of the Council and general assemblies of the Royal Academy, they have formed the unanimous opinion that it is not expedient to increase the academicians beyond the present number of 42.

The Royal Academy consider it to be of the greatest importance that, as far as possible, a high standard of artistic merit should be maintained among its members.

The French Academy limit their highest honours to 15; the Academy of Munich to the same number; the Belgian Academy to 19, and the Academy of Saint Luke, at Rome, to 36. It cannot be affirmed that this country is so prolific in high attainment in Art as to produce more than 42 artists of the highest eminence.

It has been suggested to increase the number of sculptors and architects. The ordinary number of sculptors is six; of architects, four; but there is no law to prevent a larger proportion of either of these classes, where instances of superior ability seem to demand it. The Academy, however, would rather see the proportion of painters diminished than the general body increased.

The idea of greatly widening the basis of Art is not new. It was tried by the Incorporated Society of Artists, of which Sir Joshua Reynolds, Richard Wilson, Gainsborough, and the other distinguished artists of the day, were members. The body was found to be too numerous, and became totally unmanageable. The inferior artists, who were the majority, outvoted the more distinguished men, who eventually withdrew, and formed themselves into a separate body, which became the present Royal Academy, which has now existed for nearly a century, and has confessedly rendered great benefits to the Arts of this country. For the above reasons, and many others which might be advanced, the Royal Academy consider that the present number of 42 should be maintained.

With regard to the question of largely increasing the number of associates,—the Academy at first very warmly entered into the scheme, but they found that it was beset with many difficulties. They could see no way of dealing satisfactorily with the present body of associates. To make them all academicians would be impossible. To merge them into a much more numerous body, requiring them (as would be a necessity) to abandon the privileges they had already acquired, would be a great injustice.

Another difficulty became apparent, which was ably put by Lord Taunton in his evidence before Her Majesty's Commission.

In answer to a question as to increasing largely the number of associates, his Lordship stated:—

“I think the effect would be the same as is generally the case with small honours. It would soon become a discredit not to be an associate, and very little honour to be one, and it would give great dissatisfaction.”

The Academy also considered that when they came down to the level of average ability, it would be impossible to draw a line without creating infinite discontent.

The Academy, therefore, seeking to avoid these difficulties, at the same time desirous to have it in their power to recognise all remarkable talent outside its walls, have passed the following resolutions, which they hope will be satisfactory to Her Majesty's Government and the country:—

Resolved, —

1. The members of the Royal Academy do not consider it expedient to increase the present number of academicians, viz., 42.

2. That the number of associates be indefinite, but that there shall be a minimum of 20 to be always filled up.

3. That associates shall in future have the privilege of voting at all elections, both of academicians and associates.

4. That artists shall not be required to inscribe themselves as candidates for academic honours, but that, in future, candidates for the rank of associate shall be nominated and seconded either by academicians or associates.

5. That in future the academician engravers shall not form a separate class, but shall be entitled to the full honours of academicians and associates.

6. That there shall be an honorary class of foreign members, but that the carrying out of this resolution must be delayed by present insufficiency of space, as whilst the Academy is under the necessity of annually returning many works of British artists for want of space, it would be manifestly unwise to invite the contributions of foreign artists.

7. That it is not desirable that artists should cease to belong to other Art societies before they can be admitted to the honours of the Royal Academy, and that in exhibiting their works they should not be restricted to the Royal Academy Exhibition.

8. That there shall be no limit as to the age at which an artist shall be eligible to the rank of associate or academician.

9. The Royal Academy entirely agree with Her Majesty's Commissioners, and have always acted on the principle that academicians should be elected from the class of associates on the ground of merit alone, wholly irrespective of any consideration arising from the length of time during which they may have been on the list of associates.

10. The recommendation of Her Majesty's Commissioners, that there should be a chemist and a laboratory attached to the Academy, to submit colours and vehicles to practical tests, entirely commands the sympathy of the Royal Academy, the question of space alone preventing its immediate adoption.

11. The Royal Academy has long felt the desirableness of keeping the schools open throughout the year (necessary vacations excepted); and, having carefully considered the subject of teaching, is prepared, when sufficient space admits, to carry out important alterations in the present system, embracing many of the recommendations of Her Majesty's Commissioners.

The Academy desire to express their belief that the main, if not the sole cause of the discontent, which has occasionally been manifested against their body of late years, arises from the great deficiency of space to meet the requirements of the age.

They have been for very many years past driven to the painful necessity of sending back, on an average, 180 accepted works, solely for want of room.

When the Academy shall possess such increased accommodation as to enable them to hang every accepted work, they anticipate a more cordial feeling between themselves and the general body of artists.

I have, &c.

The First Commissioner
of Works.

(signed) *Francis Grant*, P. R. A.

Office of Works, &c., }
28 April 1866. }

WILLIAM COWPER,
First Commissioner of Her Majesty's Works, &c.

ROYAL ACADEMY.

COPY of CORRESPONDENCE between the ROYAL
ACADEMY and the FIRST COMMISSIONER of
WORKS.

(*Mr. William Couper.*)

*Ordered, by The House of Commons, to be Printed,
1 May 1866.*

ROYAL ACADEMY.

RETURN to an Order of the Honourable The House of Commons,
dated 16 July 1866;—for,

COPY “of CORRESPONDENCE between the ROYAL ACADEMY and the
FIRST COMMISSIONER of WORKS (in continuation of Parliamentary
Paper, No. 227, of the present Session).”

The President of the Royal Academy to the First Commissioner of Works.

Dear Sir,

Royal Academy, 22 June 1866.

I HAVE the honour to inform you that the Royal Academy, after very mature consideration, have authorised me in their name to decline the proffered site of the front facing Piccadilly, at Burlington House.

When the Academy in the first instance accepted that site, they were not then aware of the objections to which it was exposed.

The necessity of having a passage through the centre of the building, leading into the Quadrangle, would cause the picture galleries to be raised to an inconvenient height, requiring an ascent of 70 steps.

The estimated cost of the building, exclusive of furniture, is upwards of 135,000 *l.*; a sum beyond the available means of the Royal Academy. This high amount is due partly to the necessity of a Mezzanine storey, which would increase the whole height of the building, and also to the great surface of expensive frontage, not only towards the Piccadilly front, but within the Quadrangle.

Moreover, the light towards the East is wholly shut out by the Albany, and obstacles to light occur also in other parts of the site.

The Academy also considered the space scarcely sufficient to meet their requirements, and admitting of no future extension.

The Royal Academy are very sensible of the great value of the proposed site, and gratefully acknowledge the munificence of the offer on the part of Her Majesty's Government, which, however, as they consider not thoroughly adapted to their wants, and as entailing expense beyond their means, they beg most respectfully to decline.

I have, &c.

(signed) *Francis Grant, P. R. A.*

Mr. *Austin* to the President of the Royal Academy.

Sir,

Office of Works, &c., 5 July 1866.

I AM directed by the First Commissioner of Her Majesty's Works, &c., to acknowledge the receipt of your letter of the 22d ultimo, declining, on behalf of the Royal Academy, the site for a new building offered to them in front of Burlington House.

I am, &c.

Sir F. Grant, P. R. A.

(signed) *Alfred Austin, Secretary.*

Office of Works, &c. }
23 July 1866. }

JOHN MANNERS,
First Commissioner of Her Majesty's Works
and Public Buildings.

ROYAL ACADEMY.

COPY of CORRESPONDENCE between the ROYAL
ACADEMY and the FIRST COMMISSIONER of
Works (in continuation of Parliamentary
Paper, No. 227, of the present Session).

(*Mr. William Cowper.*)

*Ordered, by The House of Commons, to be Printed,
24 July 1866.*

SANITARY WORKS.

RETURN to an Address of the Honourable The House of Commons,
dated 23 March 1865;—for,

“RETURN of all DISTRICTS under the ‘PUBLIC HEALTH ACT 1848,’ and ‘LOCAL GOVERNMENT ACT 1858;’ the Expense incurred for WORKS of SEWERAGE, WATER SUPPLY, STREET IMPROVEMENT, PUBLIC PLEASURE GROUNDS, and other SANITARY WORKS respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; the Total Amount raised on account of such Works on the Security of the Rates; and, in Cases where the Districts of Local Boards correspond with Districts or Sub-Districts for which Returns are made to the Registrar General; the Average Annual Rate of Mortality per Thousand of the Population during the Ten Years prior to the Completion of such Works, and the Years (as the case may be) subsequent to the Completion thereof respectively, arranged Alphabetically in the following Form:

Town, Parish, or District.	Dates.				Expenses incurred for Sanitary Works.								Average Annual Rate of Mortality per Thousand of Population.						
Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such projected Works.	Sewerage.	Water Supply.	Street Improvement.	Public Pleasure Grounds.	Other Works. *	Total.										
				Main Drainage charged on Rates.	House Drainage at expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.	Total Amount Raised from Rates, or on Mortgage on Security of Rates.	During the 10 Years prior to the Completion of the Works.	During 4 Years subsequent to the Completion of the Works.	Observations.

* Exclusive of burial grounds or baths and washhouses.

† State the number in each case.

Note.—Of the places comprised in this Return, the following 20 are co-extensive (or very nearly so) with districts or sub-districts for which Returns are made to the Registrar General:—Accrington, Bilston, Bradford (Yorkshire), Edmonton, Fenton, Leicester, Liverpool, Lower Mitton, Margate, Newark-upon-Trent, Nottingham, Oldbury, Oldham, Plymouth, Portsmouth, Preston, Tipton, Waltham Holy Cross, Wisbeach, and Wolverhampton.

In 11 of the foregoing places, either no works have been carried out or no facts are given as to their completion; the rate of mortality has been given by local authorities for the following 8 places:—Accrington, Bradford, Nottingham, Oldham, Plymouth, Preston, Wisbeach, and Leicester. For the remaining place, Newark-upon-Trent, the rate of mortality has been supplied by the Registrar General.

(Mr. Taylor.)

Ordered, by The House of Commons, to be Printed,
13 April 1866.

LIST of all the DISTRICTS under "THE PUBLIC HEALTH ACT, 1848," and "THE LOCAL GOVERNMENT ACT, 1858."

<i>d</i> Aberavon (Borough), Glamorgan.	<i>d</i> Bedlingtonshire (Parish), Northumberland.	<i>d</i> Buxton (District), Derbyshire.
<i>b</i> Aberdare (Parish), Glamorgan.	<i>b</i> Berwick-upon-Tweed (County of the Borough and Town).	<i>b</i> Caermarthen (County of Borough).
<i>c</i> Abergavenny, Monmouthshire.	<i>d</i> Bethesda (District), Carnarvonshire.	<i>a</i> Calne (District), Wiltshire.
Abergele and Pensarn (District), Denbighshire.	<i>b</i> Beverley (Borough), Yorkshire.	Canterbury (Borough), Kent.
Abersychan (District), Monmouth.	<i>d</i> Bewdley (Borough), Worcester-shire.	<i>b</i> Cardiff (Borough), Glamorganshire.
<i>b</i> Accrington (District), Lancashire.	<i>d</i> Bicester (Township), King's End, Oxon.	<i>b</i> Carlisle (City), Cumberland.
<i>c</i> Aldershot (District), Hants.	<i>d</i> Bicester Market End (Township), Oxford.	<i>d</i> Carnarvon (Borough).
<i>c</i> Alfreton (Township), Derbyshire.	<i>d</i> Bideford (Borough), Devon.	<i>d</i> Cartworth (Township, part of), Yorkshire.
<i>d</i> Allerton (Township), Yorkshire.	<i>d</i> Bileborough (Parish), Yorkshire.	<i>a</i> Castleford (District), Yorkshire.
<i>d</i> Almondbury (District), West Riding, Yorkshire.	<i>c</i> Bilston (Township), Staffordshire.	<i>d</i> Charlton Kings (Parish), Gloucestershire.
<i>c</i> Alnwick and Canongate (Townships), Northumberland.	<i>d</i> Bingley (Township), Yorkshire.	<i>b</i> Chatham (Chatham extra), Kent.
<i>d</i> Alton (Parish), Hants.	<i>d</i> Birkdale (Township), Lancashire.	<i>b</i> Chelmsford (Parish), Essex.
<i>a</i> Altrincham (Township) Cheshire.	<i>d</i> Birkenhead (District), Cheshire.	<i>d</i> Cheltenham (Borough and Parish), Gloucestershire.
<i>b</i> Alveston and Boulton (Parish), Derbyshire.	Birkenshaw (District), Yorkshire.	Chepping Wycombe (Borough), Buckinghamshire.
<i>d</i> Alverstoke (Parish), Hants.	Birstal (District), Yorkshire.	Chepstow (Parish), Monmouthshire.
<i>a</i> Arnold (Parish), Nottinghamshire.	<i>b</i> Bishop Auckland (Township), Durham.	<i>a</i> Cheshunt (Parish), Hertfordshire.
<i>b</i> Ashby-de-la-Zouch (District), Leicestershire.	Bisley (Parish), Gloucestershire.	<i>a</i> Chilvers Coton (Parish), Warwickshire.
<i>d</i> Ashford (District), Kent.	<i>d</i> Blaenavon (District), Monmouthshire.	<i>d</i> Chorley (District), Cheshire.
<i>d</i> Ashton-under-Lyne, Lancashire.	Blandford Forum (District), Dorsetshire.	<i>d</i> Chorley (Parish), Lancashire.
<i>d</i> Astley Abbots, Salop.	<i>d</i> Blaydon-on-Tyne (District), Durham.	<i>b</i> Christchurch (District), Monmouthshire.
<i>d</i> Astley Bridge (District), Lancaster.	<i>d</i> Bollington (District), Cheshire.	<i>a</i> Clarbrough (Borough), Notts.
<i>d</i> Atherton (Township), Lancashire.	<i>c</i> Bolton (Borough), Lancashire.	Clayton-le-Moors (Township), Lancashire.
<i>d</i> Austonley (Parish), Yorkshire.	Bolton (Township), Yorkshire.	<i>d</i> Clayton, West (Township), Yorkshire.
<i>d</i> Awre (Parish), Gloucestershire.	<i>d</i> Bonsall (Parish), Derbyshire.	Cleator Moor (District), Cumberland.
<i>a</i> Aylesbury (Parish), Buckinghamshire.	<i>d</i> Boston (Borough), Lincolnshire.	<i>d</i> Cleckheaton (Township), Yorkshire.
Bacup (District), Lancashire.	Bowdon (Township), Cheshire.	<i>a</i> Clevedon (Parish), Somersetshire.
<i>a</i> Baildon (Township), Yorkshire.	<i>c</i> Bradford (Borough), Yorkshire.	<i>a</i> Clitheroe (Borough), Lancashire.
<i>d</i> Bakewell (Township), Derbyshire.	<i>a</i> Bradford (Township), Lancashire.	Cockermouth (Township), Cumberland.
Bala (District), Merionethshire.	<i>d</i> Bradley (District), Yorkshire.	<i>d</i> Colchester (Borough), Essex.
<i>d</i> Baldersby (Township), North Riding, Yorkshire.	<i>a</i> Braintree (Parish), Essex.	Conssett (District), Durham.
<i>d</i> Balsall Heath (District), Worcester.	<i>b</i> Brecon (Borough), Brecknock.	<i>d</i> Cotingham (Parish), Yorkshire.
<i>b</i> Banbury (District), Oxford and Northampton.	Bredbury (Township), Cheshire.	<i>b</i> Coventry (City), Warwickshire.
<i>a</i> Bangor (Borough), Carnarvon.	<i>b</i> Bridgend (Town), Glamorgan.	Cowpen (District), Northumberland.
<i>d</i> Barkisland (Township), West Riding, Yorkshire.	<i>a</i> Bridgnorth (Borough), Salop.	Cramlington (District), Durham.
<i>a</i> Barnard Castle (District), Durham and York.	<i>d</i> Bridlington (Parish), Yorkshire.	<i>d</i> Crompton (Township), Lancashire.
<i>d</i> Barnet (District), Herts and Middlesex.	<i>d</i> Bridport (Borough), Dorsetshire.	<i>d</i> Croston (Township), Lancashire.
<i>b</i> Barnsley (Township), Yorkshire.	Brigg (District), Lincoln.	Crowle (Parish), Lincolnshire.
<i>a</i> Barton, Eccles, Winton, and Mon-ton (District), Lancashire.	<i>d</i> Brighouse (Hamlet), Yorkshire.	<i>b</i> Croydon (Parish), Surrey.
<i>d</i> Barton - upon - Humber (District), Lincolnshire.	<i>d</i> Brighton (Borough), Sussex.	<i>a</i> Crumpsall (Township), Lancashire.
<i>d</i> Barton, St. Mary (Hamlet), Gloucestershire.	<i>b</i> Bristol (City and County).	<i>d</i> Cuckfield (District), Sussex.
<i>d</i> Barton, St. Michael (Hamlet), Gloucestershire.	Briton Ferry (District), Glamorganshire.	<i>d</i> Cumberworth and Cumberworth Half (Upper Division), (Townships), Yorkshire.
<i>d</i> Basford (District) Nottinghamshire.	<i>d</i> Bromsgrove (Town), Worcester-shire.	<i>a</i> Cwm-du (Parish), Glamorganshire.
<i>d</i> Baslow (District), Derbyshire.	Broughton (Parish), Lincolnshire.	
<i>c</i> Bath (City), Somersetshire.	<i>b</i> Brynmawr (District), Breconshire.	<i>b</i> Darlington (Township), Durham.
<i>a</i> Batley (Township), Yorkshire.	<i>d</i> Buglawton, Cheshire.	<i>b</i> Dartford (Parish), Kent.
<i>a</i> Battle (Parish), Sussex.	<i>a</i> Bulkington (Parish), Warwickshire.	<i>d</i> Dartmouth (Borough), Devon.
<i>a</i> Beaconsfield (Parish), Buckinghamshire.	<i>a</i> Burley (Township), Yorkshire.	Darton (Parish), Yorkshire.
<i>d</i> Bedford (Borough), Bedfordshire.	<i>a</i> Burnham (District), Somersetshire.	<i>d</i> Dawdon (Township), Durham.
<i>d</i> Bedford (Township), Lancashire.	<i>d</i> Burnley (Town), Lancashire.	<i>d</i> Dawlish (District), Devonshire.
	<i>b</i> Burslem (Parish), Staffordshire.	<i>d</i> Deighton (Hamlet), Yorkshire.
	<i>d</i> Burton-upon-Trent (Town), Staffordshire.	<i>d</i> Denby (Parish), Yorkshire.
	Bury (District), Lancashire.	
	<i>d</i> Bury St. Edmunds (Borough), Suffolk.	

a This mark prefixed to the name of the place shows that the Public Health Act was applied by Order in Council.

b This mark shows that the Act was applied by Provisional Order, confirmed by Act of Parliament.

c This is prefixed to the name of places where Local Acts have been obtained which incorporate parts at least of the Public Health Act.

d This mark is prefixed to places where "The Local Government Act, 1858," has been wholly or partially adopted.

LIST of all the Districts under the " Public Health Act, 1848," &c.—*continued.*

- Denholme Gate (District), Yorkshire.
a Denton (Township), Lancashire.
b Derby (Borough), Derbyshire.
a Dewsbury (Borough), Yorkshire.
d Dishforth (Township) (Parish of Topcliffe), North Riding, Yorkshire.
a Diss (Parish), Norfolk.
d Dodworth (Township), Yorkshire.
d Dolgelly (District), Merionethshire.
b Doncaster (Borough), Yorkshire.
b Dorchester (Borough), Dorsetshire.
b Dover (Borough), Kent.
d Dresden (District), Staffordshire.
d Dronfield (Township), Derbyshire.
d Droylsden, Lancashire.
b Dudley (Parish), Worcester.
b Dukenfield (District), Cheshire.
b Dunstable (Borough), Bedfordshire.
b Durham (City), Durham.
- d* Ealing (District), Middlesex.
d Eastbourne (Parish), Sussex.
d East Cowes (District), Isle of Wight.
d East Vale (District), Parish of Caverswall, Staffordshire.
a Eccleshill (Township), Yorkshire.
a Edmonton (Parish), Middlesex.
b Elland (Township), Yorkshire.
b Ellesmere (Township), Salop.
b Ely (City), Cambridgeshire.
d Emley (Township), West Riding, Yorkshire.
a Enfield (Parish), Middlesex.
d Epsom (Parish), Surrey.
a Eton (District), Buckinghamshire.
b Exmouth (Township), Devonshire.
- Failsworth (Township), Lancashire.
d Fairfield (District), Derbyshire.
d Falmouth (Parish), Cornwall.
a Fareham (Parish), Southampton.
d Farnley Tyas (Township), Yorkshire.
d Farnworth (District), Lancashire.
d Fenton (District), Staffordshire.
d Flockton (Township), West Riding, Yorkshire.
d Frome (Borough), Somersetshire.
d Fulstone (Township), Yorkshire.
d Fullwood (Township), Lancashire.
- b* Gainsborough (District), Lincolnshire.
a Garston (Chapelry), Lancashire.
b Gateshead (Borough), Durham.
b Gloucester (Borough), Gloucestershire.
a Godmanchester (Borough), Huntingdonshire.
d Golcar (Township), Yorkshire.
d Gorton (District), Lancashire.
d Gosport (Town), Southampton.
d Grantham (Borough), Lincolnshire.
b Great Crosby (Township), Lancashire.
d Great Harwood, Lancashire.
d Greetland (District), Yorkshire.
a Grimsby, Great (Borough), Lincolnshire.
d Guildford (Borough), Surrey.
d Guisborough (Township), Yorkshire.
d Guiseley (Township), Yorkshire.
- d* Gunthwaite and Ingbirchworth (Townships), West Riding, Yorkshire.
b Halifax (Borough), Yorkshire.
d Halliwell (Township), Lancashire.
a Halstead (Parish), Essex.
d Ham Common (District), Surrey.
d Hampton Wick (Parish), Middlesex.
d Hanley (Borough), Staffordshire.
d Harborne (Parish), Staffordshire.
d Harrogate, High and Low (District), West Riding, Yorkshire.
b Harrow (District), Middlesex.
b Hartlepool (Borough), Durham.
b Hastings (Borough), Sussex.
a Havant (Parish), Hampshire.
a Haworth (District), Parish of Bradford, Yorkshire.
d Hay (District), Brecknockshire.
d Heage (Township), Derbyshire.
a Heanor (Township), Derbyshire.
d Heap (District) (Middle Division of), Lancashire.
d Heaton (District), Yorkshire.
a Heckmondwike (Township), Yorkshire.
d Henley (District), Oxfordshire.
d Hepworth (Township), West Riding, Yorkshire.
a Hexham (Township), Northumberland.
d Higher Bebington (Township), Cheshire.
a Hitchin (Township), Hertfordshire.
b Holbeach (Parish), Lincolnshire.
d Hollingworth (Township), Cheshire.
d Holme (Township), Yorkshire.
d Holme Cultram (Parish), Cumberland.
d Holmfirth (in Parish of Kirkburton), West Riding, Yorkshire.
d Holyhead (Borough), Anglesey.
d Holywell (District), Flintshire.
d Honley (Township), Yorkshire.
d Hoole (Township, part of), Cheshire.
d Hopwood (Township), Lancashire.
d Horbury (District), Yorkshire.
d Hornsea (Parish), Yorkshire.
a Houghton-le-Spring (Township), Durham.
d Howdon (District), Northumberland.
c Huddersfield (Improvement Commissioners for the Borough), Yorkshire.
d Hurst (Hamlet), Lancashire.
d Hyde (Township), Cheshire.
- a* Ilfracombe (Parish), Devonshire.
d Ilkeston (Parish), Derbyshire.
d Ilkley (Township), Yorkshire.
b Ipswich (Borough), Suffolk.
- d* Jarrow (District), Durham.
- Kearsley (Township), Lancashire.
b Keighley (Township), Yorkshire.
b Kendal (Borough), Westmoreland.
a Keswick (Township), Cumberland.
d Kingsholm St. Catherine (District), Gloucestershire.
b Kingston-upon-Hull (Borough, in the County of same Town or Borough).
d Kington (Town and Borough), Herefordshire.
- d* Kirkburton (Township), Yorkshire.
a Kirkham (Township), Lancashire.
d Kirkheaton (Township), Yorkshire.
d Kirklington-cum-Upsland (Township), Yorkshire.
a Knighton (Borough), Radnorshire.
d Knottingley, Yorkshire.
- b* Lancaster (Borough), Lancashire.
b Launceston (District and Borough), Cornwall.
a Layton-with-Warbrick (District), Lancashire.
b Leamington (District), Warwickshire.
c Leek (Town), Staffordshire.
d Lees (District), Lancashire.
b Leicester (Borough), Leicestershire.
d Levenshulme (District), Lancashire.
d Leyland (Parish), Lancashire.
d Lillington (District), Warwickshire.
d Lindfield (District), Sussex.
d Lindley-cum-Quarumby (Township), Yorkshire.
d Linthwaite (Township), Yorkshire.
d Litherland (District), Lancashire.
a Littlehampton (Parish), Sussex.
d Liverpool (Parish), Lancaster.*
d Llandaff (Canton District), Glamorganshire.
d Llandilo, Carmarthenshire.
b Llanely (Borough), Carmarthen.
b Llangollen (District), Denbighshire.
d Lockwood (Township), Yorkshire.
d Long Sutton (District), Lincolnshire.
d Longton (Township), Staffordshire.
d Longwood (Township), Yorkshire.
a Loughborough (Parish), Leicestershire.
d Lower Bebington (Township), Cheshire.
d Lower Brixham (District), Devonshire.
d Lower Mitton (Hamlet), Worcestershire.
d Ludgvan (Parish), Cornwall.
d Ludlow (Borough), Salop.
a Luton (Township), Bedfordshire.
d Lymm (Parish), Cheshire.
- c* Macclesfield (Borough), Cheshire.
d Madron (Parish), Cornwall.
a Maidenhead (Borough), Berkshire.
a Malton (Borough), Yorkshire.
b March (Township), Cambridgeshire.
b Margate (Borough), Kent.
d Marlborough (Borough), Wilts.
d Marsdon in Almondbury (Township), Yorkshire.
d Marsdon in Huddersfield (Township), Yorkshire.
d Masham (Parish), Yorkshire.
d Matlock Bath and Scarthin Nick (District), Derby.
d Meltham (District), Yorkshire.
d Melton Mowbray (Parish), Leicestershire.
a Merthyr Tydfil (Parish), Glamorganshire.
b Middlesbrough (Borough), Yorkshire.
d Midgley (Township), Yorkshire.
a Mileham (Parish), Norfolk.
d Milverton (Parish), Warwickshire.
a Mistley (Parish), Essex.
d Mold (Township), Flintshire.
d Mold Green (District), Yorkshire.

* Sanitary arrangements under Local Acts, carried out by Health Committee of Town Council of Borough.

List of all Districts under the "Public Health Act, 1848," &c.—continued.

- Monk Bretton (Township), Yorkshire.
- d* Monks Coppenhall (Township), Cheshire.
- d* Morley (Township), Yorkshire.
- b* Morpeth (Borough and Parish), Northumberland.
- Mossley (District), Lancashire.
- b* Moss-side (Township), Lancashire.
- a* Nantwich (Township), Cheshire.
- Nelson (District), Lancashire.
- d* Nether Thong (Township), Yorkshire.
- d* Newark-upon-Trent (Borough), Notts.
- b* Newbury (Borough), Berkshire.
- b* Newcastle-under-Lyme (Borough), Staffordshire.
- b* Newmarket (District), Cambridgeshire.
- Newnham (Parish), Gloucestershire.
- a* Newport (Borough), Monmouthshire.
- d* Newsome (District), West Riding, Yorkshire.
- a* Newton Heath (Township), Lancashire.
- d* Newton-in-Mackerfield (District), Lancashire.
- Normanby (District), Yorkshire.
- a* Northallerton (Township), Yorkshire.
- d* North Darley (Township), Derbyshire.
- d* Northwich (Township), Cheshire.
- b* Norwich (Corporate District of City), Norfolk.
- d* Nottingham (Borough), Notts.
- a* Nuneaton (Parish), Warwickshire.
- Okehampton (District), Devonshire.
- b* Oldbury (District), Worcestershire.
- d* Oldham (Borough), Lancashire.
- d* Openshaw (Township), Lancashire.
- a* Ordsall (Parish), Nottinghamshire.
- Ormesby (District), Yorkshire.
- a* Ormskirk (Township), Lancashire.
- d* Oswaldtwistle (Township), Lancashire.
- d* Oswestry (Borough), Salop.
- Otley (Township), Yorkshire.
- a* Ottery St. Mary (Parish), Devonshire.
- Ovenden (District), Yorkshire.
- b* Over Darwen (District), Lancashire.
- Oxford (District), Oxfordshire.
- d* Oxtou (District), Cheshire.
- d* Paington (Parish), Devonshire.
- Panteg (Parish), Monmouthshire.
- Parr (District), Lancashire.
- d* Pennington (District), Lancashire.
- b* Penrith (Parish), Cumberland.
- a* Penzance (Borough), Cornwall.
- d* Pickering (Township), Yorkshire.
- b* Plymouth (Borough), Devonshire.
- d* Pontypool (District), Monmouthshire.
- d* Portsmouth (Borough), Hampshire.
- a* Poulton, Bare, and Torrisholme (Township), Lancashire.
- b* Preston (Borough), Lancashire.
- Queensbury (District), Yorkshire.
- Quick Mere (Middle Division), Yorkshire.
- Quorndon (Township), Leicestershire.
- Ramsbottom (Parish), Lancashire.
- Ramsgate (Parish), Kent.
- d* Rastrick (Township), Yorkshire.
- Ravensthorpe (District), Parish of Mirfield, Yorkshire.
- b* Reading (Borough), Berkshire.
- a* Redcar (Township), Yorkshire.
- d* Redditch (District), Worcester.
- a* Redruth (Parish), Cornwall.
- Reigate (Borough), Surrey.
- a* Retford, East (Borough), Notts.
- a* Retford, West (Parish), Notts.
- Rhyl (District), Flintshire.
- d* Ripon, Yorkshire.
- d* Rishworth (Township), West Riding, Yorkshire.
- d* Roath (District), Glamorganshire.
- b* Romford (District), Essex.
- b* Rotherham and Kimberworth (Townships), Yorkshire.
- d* Roxby-cum-Risby (Parish), Lincolnshire.
- d* Royton (Township), Lancashire.
- a* Rugby (District), Warwickshire.
- Rugeley (District), Staffordshire.
- d* Runcorn, Cheshire.
- a* Rusholme (District), Lancashire.
- Ruskington (Parish), Lincolnshire.
- d* Ruthin (Borough), Denbighshire.
- d* Ryde (Town), Isle of Wight, Southampton.
- d* Ryton (Parish), Durham.
- Saffron Walden (Borough), Essex.
- Saint Austell (District), Cornwall.
- Saint Columb (District), Cornwall.
- c* Saint Helens (District), Lancashire.
- Saint Leonards (District), Sussex.
- a* Saint Thomas the Apostle (Parish), Devonshire.
- b* Salisbury (Borough), Wiltshire.
- d* Sandbach (Township), Cheshire.
- b* Sandgate (District), Kent.
- d* Sandown (District), Isle of Wight, Hampshire.
- d* Sandwich, Kent.
- d* Scammonden (Township), Huddersfield, West Riding, Yorkshire.
- d* Scarborough (Borough), Yorkshire.
- d* Scholes (Hamlet), West Riding, Yorkshire.
- d* Seghill (Township), Northumberland.
- a* Selby (Parish), Yorkshire.
- d* Shanklin (District), Isle of Wight, Hampshire.
- b* Sheerness (District), Parish of Minster, Kent.
- Sheffield (Borough), Yorkshire.
- d* Shelf (Township), Yorkshire.
- d* Shelley (Township), Yorkshire.
- d* Shepley (Township), Yorkshire.
- b* Sherborne (District), Dorsetshire.
- a* Shipley (Township), Yorkshire.
- a* Shirley (District), Hampshire.
- c* Shrewsbury (Borough), Salop.
- d* Sidmouth (Parish), Devonshire.
- d* Silsden (Township), Yorkshire.
- d* Sittingbourne, Kent.
- d* Skelmanthorpe (Township), West Riding, Yorkshire.
- d* Skipton (Township, part of), Yorkshire.
- d* Slaithwaite (Township), West Riding, Yorkshire.
- a* Sleaford, New (Parish), Lincolnshire.
- d* Slough (District), Bucks.
- Smallthorne (District), Staffordshire.
- a* Smethwick (District), Staffordshire.
- d* Soothill, Nether (District), West Riding, Yorkshire.
- d* Soothill, Upper (Hamlet), West Riding, Yorkshire.
- b* Southampton (Town and County of Town).
- South Blyth (District), Northumberland.
- South Darley (Parish), Derbyshire.
- South Hornsey (District), Middlesex.
- d* Southport (Town), Lancashire.
- c* South Shields (Borough), Durham.
- d* South Stockton (District), Yorkshire.
- d* Southwick (Township), Durham.
- b* Sowerby Bridge (District), Yorkshire.
- d* Soyland (Township) West Riding Yorkshire.
- Spennymoor (District), Durham.
- d* Stalybridge (Borough), Lancashire and Cheshire.
- d* Stockport (Borough), Cheshire and Lancashire.
- c* Stockton-on-Tees (Borough), Durham.
- d* Stoke-upon-Trent (District), Staffordshire.
- d* Stourbridge, Worcestershire.
- b* Stratford-upon-Avon (Borough and Parish), Warwickshire.
- a* Street (Parish), Somersetshire.
- b* Stroud (Parish), Gloucestershire.
- c* Sunderland (Borough), Durham.
- Sutton (Township), Lancashire.
- d* Sutton Bridge (District), Lincolnshire.
- a* Swaffham (Parish), Norfolk.
- b* Swansea (Borough), Glamorganshire.
- Swindon, New Town (District), Wilts.
- Swindon, Old (District), Wilts.
- Tamworth (Borough), Staffordshire and Warwickshire.
- d* Tarporley (Parish), Cheshire.
- b* Taunton (Borough), Somersetshire.
- d* Teignmouth (District), Devon.
- b* Tenby (Borough), Pembrokeshire.
- b* Tewkesbury (Borough), Gloucestershire.
- Thornhill (District), Yorkshire.
- Thornton (District), Yorkshire.
- a* Thurmaston (Parish), Leicestershire.
- Thurstonsland, (Township), Yorkshire.
- Tickhill (District), Yorkshire.
- a* Tipton (Parish), Staffordshire.
- d* Todmorden (District), Lancaster and Yorkshire.
- b* Tormoham (Parish), Torquay, Devonshire.
- a* Tottenham (Parish), Middlesex.

LIST of all the Districts under the "Public Health Act, 1848," &c.—*continued.*

<i>Tow Law</i> (District), Durham.	<i>b Waterloo with Seaforth</i> (District), Lancashire.	<i>Wilsden</i> (Township), Yorkshire.
<i>a Towyn</i> (Parish), Merionethshire.	<i>b Watford</i> (District), Hertfordshire.	<i>a Wilton</i> (Parish), Wiltshire.
<i>b Toxteth Park</i> (Rural District), Lancashire.	<i>a Wavertree</i> (Township), Lancashire.	<i>Winchester</i> (City), Hants.
<i>d Tranmere</i> (Township), Cheshire.	<i>a Wednesbury</i> (Parish), Staffordshire.	<i>Windermere</i> (District), Westmoreland.
<i>d Trawden</i> (Township), Lancashire.	<i>d Wednesfield</i> (Parish), Staffordshire.	<i>b Windhill</i> (District), Yorkshire.
<i>d Tring</i> (District), Herts.	<i>a Wellingborough</i> (Parish), Northamptonshire.	<i>b Windsor, New</i> (Borough), Berkshire.
<i>d Trowbridge</i> (District), Wiltshire.	<i>c Wellington</i> (Parish), Salop.	<i>d Winterton</i> (Parish), Lincolnshire.
<i>d Tunbridge Wells</i> (Town and District), Kent and Sussex.	<i>d Wells</i> (City and Borough), Somersetshire.	<i>b Wisbech</i> (Borough), Cambridge-shire.*
<i>b Tunstall</i> (Township), Staffordshire.	<i>b Welshpool</i> (District), Montgomeryshire.	<i>a Witham</i> (Parish), Essex.
<i>d Tyldesley with Shakerley</i> (Township), Lancashire.	<i>d Westbury - on - Severn</i> (Parish), Gloucestershire.	<i>d Witney</i> (Township), Oxfordshire.
<i>b Tynemouth</i> (Borough), Northumberland.	<i>b West Cowes</i> (Township), Southampton.	<i>d Witton-cum-Twambrookes</i> (Township), Cheshire.
<i>d Uckfield</i> (Parish), Sussex.	<i>d West Derby</i> (District), Lancashire.	<i>Wiveliscombe</i> (District), Somersetshire.
<i>d Upperthong</i> (Township), Yorkshire.	<i>b West Ham</i> (District), Essex.	<i>Wolborough</i> (Parish), Devon.
<i>b Uxbridge</i> (District), Middlesex.	<i>d West Hartlepool</i> (Town), Durham.	<i>b Wolverhampton</i> (Borough), Staffordshire.
<i>d Ventnor</i> (Town), Isle of Wight.	<i>West Hove</i> (District), Sussex.	<i>Wombwell</i> (Parish), Yorkshire.
<i>d Wadsworth</i> (Township), West Riding, Yorkshire.	<i>d Westleigh</i> (District), Lancashire.	<i>d Wooldale</i> (Township), Yorkshire.
<i>b Wakefield</i> (Borough), Yorkshire.	<i>d Weston-super-Mare</i> (Parish), Somersetshire.	<i>b Woolwich</i> (Parish), Kent.
<i>b Wallasey</i> (District), Cheshire.	<i>d Wetherby</i> , Yorkshire.	<i>a Worcester</i> (City), Worcestershire.
<i>d Wallingford</i> (Borough), Berks.	<i>b Weymouth</i> (Borough), Dorsetshire.	<i>Workington</i> (District), Cumberland.
<i>Walmer</i> (District), Kent.	<i>a Wheatley</i> (Parish), Oxfordshire.	<i>b Worksop</i> (Parish), Nottinghamshire.
<i>b Walsoken</i> (Parish), Norfolk.	<i>d Whitechurch and Dodington</i> (Townships), Shropshire.	<i>b Worthing</i> (District), Sussex.
<i>a Waltham Holy Cross</i> (District), Essex.	<i>d Whitehaven</i> (District), Cumberland.	<i>d Wrexham</i> (Borough), Denbighshire.
<i>d Walton - on - the - Hill</i> (Township), Lancashire.	<i>d Whitley, Upper</i> (Township), West Riding, Yorkshire.	<i>d Wrotham</i> (District), Kent.
<i>a Wanstead</i> (Parish), Essex.	<i>Whitwick</i> (Parish), Leicestershire.	<i>b Yarmouth, Great</i> (Borough), Norfolk.
<i>b Ware</i> (Town), Hertfordshire.	<i>Widnes</i> (Township), Lancashire.	<i>d Yeadon</i> (Township), Yorkshire.
<i>b Warley</i> (Township), Yorkshire.	<i>b Wigan</i> (Borough), Lancashire.	<i>d Yeadley-cum-Whaley</i> , Cheshire.
<i>Warrington</i> (Borough), Lancashire.	<i>b Willenhall</i> (Township), Staffordshire.	<i>Ynyscynhaiarn</i> (Parish), Carnarvon.
<i>d Warsop</i> (Parish), Nottinghamshire.	<i>d Willington Quay</i> (District), Northumberland.	<i>q York</i> (City), Yorkshire.
<i>a Warwick</i> (Borough), Warwickshire.		

* The constitution of the Local Board for the Main Sewerage District of Wisbech and Walsoken was altered by the Act 20 Vict. c. 3.

LIST of the DISTRICTS, &c., which have made RETURNS to the Order of the
House of Commons (dated 23 March 1865).

Aberavon.	Broughton.	Guiesley.
Accrington.	Brynmawr.	Guisborough.
Almondbury.	Burley.	Halliwell.
Alton.	Bury.	Halstead.
Altrincham.	Buxton.	Ham Common.
Alvaston and Boulton.	Calne.	Hampton Wick.
Arnold.	Carlisle.	Hanley.
Astley Abbots.	Cartworth.	Harborne.
Astley Bridge.	Clayton-le-Moors.	Hartlepool.
Austonley.	Chelmsford.	Heage.
Auze.	Chorley (Lanc.)	Heanor.
Aylesbury.	Cleator Moor.	Heaton.
Bacup.	Cleckheaton.	Henley.
Baildon.	Clitheroe.	Hexham.
Bala.	Cockermouth.	Higher Bebington.
Baldersly.	Cottingham.	Holbeach.
Balsall Heath.	Crumpsall.	Hollingworth.
Barkisland.	Cumberworth, Upper.	Holme.
Barnsley.	Darton.	Holme Cultram.
Barton, Eccles, &c.	Dawdon.	Holyhead.
Barton-on-Humber.	Dawlish.	Honley.
Barton St. Mary.	Denton.	Hoole.
Barton St. Michael.	Dishforth.	Hopwood.
Basford.	Dodworth.	Huddersfield.
Bedford.	Dolgelly.	Hull.
Bedford (Lanc.)	Dorchester.	Hyde.
Bedlingtonshire.	Dronfield.	Ilkeston.
Berwick-on-Tweed.	Dukinfield.	Ilkley.
Beverley.	Durham.	Keighley.
Bicester, Market End.	Eastbourne.	Kirkburton.
Bideford.	East Cowes.	Kirkheaton.
Bilborough.	East Retford.	Knottingley.
Bilston.	East Vale.	Leek.
Bingley.	Edmonton.	Leicester.
Bishop Auckland.	Elland.	Leyland.
Blaenavon.	Ellesmere.	Lillington.
Blandford Forum.	Emley.	Lindfield.
Blyth.	Epsom.	Linthwaite.
Bollington.	Failsworth.	Litherland.
Bolton.	Fairfield.	Liverpool.
Bowdon.	Falmouth.	Llanelly.
Bradford (Lanc.)	Farnworth.	Llangollen.
Bradford (York).	Fenton.	Longwood.
Bridgnorth.	Fulstone.	Loughborough.
Bridport.	Fulwood.	Lower Bebington.
Brigg.		Lower Mitton.
Brighouse.		

LIST of the Districts, &c. in the annexed Return—*continued*.

Madron.	Queensbury.	Tamworth.
Malton.	Quorndon.	Taunton.
March.		Tenby.
Margate.	Ramsbottom.	Tipton.
Marsden (in Almondbury).	Rastrick.	Todmorden.
Marsden (in Huddersfield).	Romford.	Tow Low.
Masham.	Roxby-cum-Risby.	Trawden.
Meltham.	Royton.	Tunbridge Wells.
Melton Mowbray.	Rugby.	Tyldesley-cum-Shakerley.
Mold.	Rusholme.	Tynemouth.
Mold Green.	Ruskington.	
Morpeth.	Ryton.	Uckfield.
Moss-side.		Upperthong.
	Saffron Walden.	Uxbridge.
Nantwich.	Saint Thomas	
Nelson.	Salisbury.	Ventnor.
Nether Thong.	Sandown.	
Newark-upon-Trent.	Sawtry, All Saints.	Wadsworth.
Newnham.	Sawtry, St. Andrew.	Wakefield.
Newsham.	Scammorden.	Wallasey.
Newton in Mackerfield.	Scholes.	Wallingford.
Newton Heath.	Seghill.	Walsoken.
Northallerton.	Selby.	Waltham Holy Cross.
North Darley.	Shanklin.	Walton-on-the-Hill.
Northwich.	Sheffield.	Warsop.
Nottingham.	Shelf.	Waterloo with Seaforth.
Nuneaton.	Shelley.	Wednesfield.
	Shepley.	Wells.
Oldbury.	Shipley.	Werneth.
Oldham.	Silsden.	West Derby.
Openshaw.	Sittingbourne.	West Ham.
Oswaldtwistle.	Skelmanthorpe.	Wheatley.
Oswestry.	Skipton.	Wilton.
Otley.	Sleaford.	Windhill.
Ottery St. Mary.	Smallthorne.	Winterton.
Oxford.	South Darley.	Wisbech.
Oxton.	Soyland.	Witham.
	Spennymoor.	Wolborough.
Paington.	Staley Bridge.	Wolverhampton.
Penrith.	Stoke-on-Trent.	Worcester.
Penzance.	Stourbridge.	Workington.
Pickering.	Stratford-on-Avon.	Wrotham.
Plymouth.	Stroud.	
Pontypool.	Swindon New Town.	Yeadon.
Portsmouth.	Swindon Old Town.	Ynyscynhaiarn.
Preston.		

RETURN of all DISTRICTS under the "PUBLIC HEALTH ACT, 1848," and "LOCAL GOVERNMENT ACT, 1858" (which have complied with the Order of the House of Commons); Completed or in Progress, with the Dates of the Commencement and Completion of such Works: the Total Amount raised on account of such Works on the Security of the Rates; Mortality per Thousand of the Population during the Ten Years prior to the Completion of such Works, and the Years (as the case may be) subsequent to the Completion thereof

TOWN, PARISH, OR DISTRICT.	D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.							
	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.			
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.		
ABERATON - - -	5 November 1861	-	-	-	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
ACCRINGTON - -	23 June 1853	-	Not completed	About Dec. 1865 -	3,100 - -	-	-	-	-	-		
		Main sewerage works, May 1862.										
		Private improve- ments, house drain- age, and streets, January 1864.	ditto	Uncertain, as new streets are con- stantly being made.						3,260 - -		
		Market house, January 1864.	ditto	June 1867 -								
ALMONDBURY - -	Local Government Act, 1858.	-	-	-	-	-	-	-	-	-		
ALTON - - -	1 October 1860	-	31 December 1863	-	3,615 - -	None executed by the Board.	-	-	-	-		
ALTRINGHAM - -	25 March 1851	-	Sewerage, November 1854.	-	3,520 - -	251 - -	-	-	-	1,946 l. for new streets, paving, &c.		
ALVASTON and BOULTON	1851 - - -	-	1858 - - -	-	170 - -	-	-	-	-	-		
ARNOLD - - -	1 May 1854	-	-	None begun	-	-	-	-	-	-		
ASTLEY ABBOTTS -	-	-	-	-	-	-	-	-	-	-		
ASTLEY BRIDGE -	17 February 1864	-	none	none	none	none	none	none	none	none		
AUSTONLEY - - -	September 1860	-	-	-	-	-	-	-	-	-		
AWRE - - -	-	-	-	-	-	-	-	-	-	-		
AYLESBURY - - -	By Order in Council, dated 5th September 1849.	1850 - - - 1851 - - - 1852 - - - 1853 - - - 1854 - - - 1855 - - - 1856 - - - 1857 - - - 1858 - - - 1859 - - - 1860 - - - 1861 - - - 1862 - - - 1863 - - - 1864 - - -	1850 - - - 1851 - - - 1852 - - - 1853 - - - 1854 - - - 1855 - - - 1856 - - - 1857 - - - 1858 - - - 1859 - - - 1860 - - - 1861 - - - 1862 - - - 1863 - - - 1864 - - -	- -	43 11 9 253 3 4 318 13 - 200 3 6 247 19 8 505 - 2 15 6 8 93 12 2 13 12 1 9 9 8 124 4 1 2 10 - 39 11 - 1,866 17 1	- -	99 18 - 18 8 9 6 9 6 26 2 10 21 17 2 6 16 6 16 10 - 8 6 9 4 - - 4 10 - 4 - - 8 10 9 16 17 7 5 4 - 247 11 10	- -				
BACUP - - -	30 November 1863	-	In progress	Sewerage, probably June 1866. Street, not known.	-	-	-	-	-	-		
BAILDON - - -	18 August 1852	-	Waterworks, 1857.	-	64 - -	-	6,600 - -	-	-	-		

• Exclusive of burial grounds, or baths and wash-houses.

showing the Expense incurred for WORKS of SEWERAGE, WATER SUPPLY, STREET IMPROVEMENT, PUBLIC PLEASURE GROUNDS, and other SANITARY WORKS, respectively, and in cases where the Districts of Local Boards correspond with Districts or Sub-Districts for which Returns are made to the Registrar General, the Average Annual Rate of respectively.

[illegible]

The Registrar of Births and Deaths cannot furnish the particulars of the annual rate of mortality.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.		D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.						
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.		
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.	
BALA	- - -	29 September 1859	-	-	-	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
BALDERSBY	- - -	25 March 1863	-	-	-	-	-	-	-	-	-	
BALSALL HEATH	- - -	15 July 1862	-	May 1865	-	-	-	-	-	-	-	
BARKISLAND	- - -	January 1863	-	-	-	-	-	-	-	-	-	
BARNSELY	- - -	28 April 1853	-	-	-	7,266 5 1	Not known	25,199 - -	Not known	-	Not known	
BARTON, ECCLES, WIN- TON, AND MONTON.	-	Public Health Act, 1848	-	-	-	410 - -	- none	- none	- none	-	-	
						-	-	-	-	-	-	
BARTON-ON-HUMBER	-	1862 - - -	-	-	-	1,386 - -	-	-	-	-	-	
BARTON ST. MARY	-	9 April 1863	-	31 December 1864	-	745 - -	-	-	-	-	-	
BARTON ST. MICHAEL	-	24 July 1863	-	31 December 1864	-	-	-	-	-	-	-	
BASFORD	-	October 1860	-	-	-	-	-	-	-	-	-	
BEDFORD	-	29 June 1863	-	12 August 1864	-	-	-	-	-	-	-	
BEDFORD (Lancaster)	-	November 1863	-	12 May 1864	-	-	-	-	-	-	-	
						19 April 1865	-	-	-	-	-	-
BEDLINGTONSHIRE	-	12 November 1861	-	Not yet completed	-	138 7 -	- none	-	-	-	-	
BERWICK-ON-TWEED	-	15 August 1850	-	August 1853	-	6,181 19 3	Not known	8,218 1 5	Not known	-	none	
BEVERLEY	-	Constituted by a provi- sional order of the Ge- neral Board of Health in 1851, and confirmed by the Act 14 & 15 Vict. c. 98, passed on the 7th August 1851.	-	April 1855	-	-	-	-	-	-	-	
BICESTER (MARKET END)	-	19 June 1862	-	25 December 1863	-	1,570 - -	-	-	-	-	-	
BIDEFORD	-	March 1859	-	19 November 1864	-	299 2 2	-	-	-	-	-	
BILBROUGH	-	December 1862	-	To 25 March 1865	-	-	-	-	-	-	-	
BILSTON	-	-	-	-	-	-	-	-	-	-	-	
BINGLEY	-	25 September 1863	-	-	-	-	-	-	-	-	-	
BISHOP AUCLAND	-	September 1854	-	May 1864	-	1,800 - -	Not known, as the owners contracted on their own account.	-	-	-	-	
						-	-	6,000 - -	-	-	-	1,000 - -

* Exclusive of burial grounds, or baths and wash-houses.

OBSERVATIONS.

176.

Return of all Districts under the "Public Health Act, 1948," and "Local Government Act, 1958;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.	D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.							
	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.			
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.		
BLAENAVON -	Local Government Act, 1858.	- none -	- none -	- none -	£. s. d. About 30 <i>l.</i> was expended dur- ing the past year.	£. s. d. At expense of owners -	£. s. d. None on rates. The waterworks are private property.	£. s. d. At expense of occupiers -	- none -	£. s. d. At expense of owners		
BLANDFORD FORUM -	25 March 1864 -	20 July 1864 - 1 August 1864 -	20 July 1864 - 26 October 1864 -	- - -	283 11 3	- - -	- - -	- - -	- 15 -	- - -		
BLYTH -	12 March 1863 -	Flagging and street improvement, August 1863.	November 1864 -	No projected works	Drainage executed by proprietors, and not charge- able to rate.	Executed by owners or occupiers, and at their private cost.	Supplied by private waterworks, and not chargeable on rates.	- - -	389 14 10	531 17 7		
BOLLINGTON -	11 October 1862 -	Sewerage works, 2 July 1863. House drainage, 1 June 1863.	Not complete - 6 October 1864 -	No time fixed -	952 13 9	264 9 8	- - -	- - -	280 8 -	- - -		
BOLTON -	1850 -	-	- Still in progress -	- - -	38,108 - -	19,782 - -	(a) 26,420 - -	5,954 - -	57,162 - -	29,675 - -		
BOWDON -	1864 -	August 1864 -	- - -	1865 -	1,500 - -	- - -	- - -	- - -	- - -	- - -		
BRADFORD (Lancaster)	29 December 1856 -	Sewerage in 1852, street improve- ments in 1857, and both continued up to the present time.	Since 1857, 11 streets, 2,220 lineal yards, have been com- pleted, one after the other; 3 streets, 1,000 lineal yards, are now in progress	1867 - - -	2,765 - -	306 - -	Supplied by the Corporation of Manchester	- - -	204 - -	7,697 - -		
BRADFORD (York)	29 July 1850 -	Sewerage, 1862 - Street improve- ments, 1862.	- - -	1868 - - - 1869.	29,980 - -	- - -	- - -	- - -	94,069 17 6	- - -		
BRIDGNORTH -	29 December 1853 -	Waterworks, 1854 - Sewerage works, 1855.	Sewerage, 1856 - Waterworks, 1864.	Extended works, expected in 1866.	5,500 - -	2,700 - - and incidental thereto. No separate account of such drainage.	9,310 - -	Included in the 2,700 <i>l.</i> before stated, but exclu- sive of the water rents or rate.	- none -	- none -		
BRIDPORT -	-	-	-	-	-	-	-	-	-	-		
BRIGG -	29 February 1864 -	17 October 1864 -	- - -	1 April 1865	-	-	-	-	-	-		
BRIGHOUSE -	-	-	March 1865	- - -	51 - -	-	-	-	-	-		
BROUGHTON -	30 July 1864 -	-	-	-	-	- none	-	-	-	-		
BRYNMAWR -	By provisional order	About the year 1853	About the year 1856	Nons in progress -	-	-	These details are not separately stated in the accounts	-	-	-		
BURLEY -	1 September 1854 -	Public and private drainage, March 1856.	October 1857	- - -	1,120 - -	818 14 11½ Owners.	Private works	- - -	- - -	- - -		
BURY -	Under Local Improvement Act.	-	-	-	-	-	-	-	-	-		
BUXTON -	May 1859 -	23 January 1860 - 3 October 1859 - 1 August 1860 - — January 1861 -	31 May 1862 - 25 March 1862 - 20 February 1864 - 25 March 1864 -	- - -	3,467 - -	-	-	-	-	-		
									1,144 -	Included in item put down for house drainage.		

* Exclusive of Burial Grounds, or Baths and Washhouses.

Included in item put
down for house
drainage.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—*continued*.

EXPENSES INCURRED FOR SANITARY WORKS.

PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.		Total Amount Raised from Rates, or on Mortgage on Security of Rates.	per Thousand of Population.		O B S E R V A T I O N S.
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.	During the 10 Years prior to the Completion of the Works.		During Years subsequent to the Completion of the Works.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	-	-	
- none	- none	- none	- none	About 30 l.; inspector of nuisances, 5 l.	- none	About 35 - -	-	-	-	
-	-	-	-	15 - - 283 11 3	-	298 11 3	-	-	-	The Blandford Forum District does not correspond with a district or sub-district for which returns are made to the Registrar General.
-	-	-	-	298 11 3	-	-	-	-	-	Reported to the end of March 1865.
- none	- none	Gas for street lights, at a cost of 247 l. 11 s. 10 d.	Gas supplied by a private com- pany.	Street improvement, 389 l. 14 s. 10 d.; Street lights, 247 l. 11 s. 10 d.; Total, 637 l. 6 s. 8 d.	531 17 7 Street improve- ments.	763 - - From rates.	No perceptible difference, the district under this Board being a small fractional part of a sub-district in the Tynemouth Union.	-	-	The Local Board of Bollington only takes in one portion of the township of Bollington. There have been gas works erected, by money borrowed from the Poor Law Commissioners, at a cost of about 8,000 l.; 6,620 l. from the Poor Law Board (Public Works Acts). Received 880 l. from the Poor Law Board for road improvement on the 3d April not yet expended.
-	-	-	-	772 6 10	-	Rates, 1863 and 1864, 416 6 7 Rates, 1864 and 1865, 438 10 8 Mortgage, 2,500 l. from private sources; Poor Law Board, 6,620 l.	-	-	-	
609 - -	1,000 - -	2,009 - -	- none	97,888 - -	56,411 - -	97,888 - -	31.	29.	-	(a) This item, being charges on capital account, it does not appear in the total column as charged on rates.
-	-	-	-	1,500 - -	-	1,500 - -	-	-	-	
Philip's Park, maintained at the cost of the corporation of Manchester.	-	-	-	204 - 11	10,768 - -	(b) 6,000 - -	24.	23.	-	(b) An additional sum of 3,000 l. has been authorised to be ad- vanced for the completion of works in hand, under the provisions of the Public Works (M. D.) Act, 1863, making a total loan of 5,000 l.; other loans, 4,000 l.; total 9,000 l., on an assessable value of about 10,000 l.
Maintaining park, 400 l. per annum.	- none	- none	- none	14,860 - -	2,700 - -	14,860 - - on mortgage of rates.	From 1845 to 1854, 285 both 10 years' periods. 27.	From 1855 to 1864, 25 4 24.	-	The waterworks have been made under special Acts of Parlia- ment. The park was purchased and laid out by public subscription.
-	-	-	-	-	-	-	-	-	-	The population of the district for 10 years prior to completion of the works, estimated at 5,734 taken in 1851; 10 years after com- pletion of works, estimated at 5,720, taken in 1861. Taken at 6,000 population.
-	-	-	-	-	-	-	-	-	-	No public works have been executed in the borough of Bridport since the adoption of the Local Government Act in 1859. Public drains previously existed. We have a rate, and attend to the clean- liness and health of the borough, watering the streets, inspection of nuisances, &c.
-	-	640 - - flagging the foot pavement.	-	640 - -	-	1,300 - -	-	-	-	Some portion of the flagging is not yet paid for; the total cost will probably amount to above 1,000 l.
-	-	-	-	51 - -	-	-	-	-	-	
-	-	-	-	691 - -	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	There has been no money expended in this hamlet for sewerage, water supply, street improvement, or other sanitary works under the "Public Health Act, 1848," or the "Local Government Act, 1858." What has been expended has been under a Local Improve- ment Act.
-	-	-	-	- none	-	-	-	-	-	
-	-	-	-	6,600 - -	3,669 l. in the whole time from the constitution of the district to 25 March 1866.	6,600 - -	-	-	-	
-	-	-	-	1,120 - - General district rates.	Private improve- ment rates.	2,000 - -	-	-	-	
-	-	-	-	-	-	-	-	-	-	The district of Bury is under the "Bury Improvement Act, 1846," and the "Public Health Act, 1848," has never been adopted. The 75th section only of the "Local Government Act, 1858," (for the purchase of land otherwise than by agreement), was adopted by the Commissioners in 1864. The sewerage and street improvements have been made from time to time under the powers of the Improve- ment Act from 1846 to the present time, and it is quite impossible to make any return of such works during that period. The water supply is in the hands of a private company. There are no public pleasure grounds or other works, exclusive of burial grounds and baths.
-	-	-	-	-	-	-	-	-	-	This district comprises portions of three townships or sub-districts, for which returns are made to the Registrar General.
-	-	-	-	3,467 - -	-	3,500 - -	-	-	-	(c) The 556 l., under the head of other works, includes cattle market, fire engine and hydrants, urinals, and towns yard.
-	-	(c) 556 - -	-	1,700 - -	-	1,700 - -	-	-	-	(d) In addition to the 525 l. received by this Board for work ma- terials supplied to private properties, a great amount of private works have been done by the owners themselves, of which we have no account.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Returns of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.	D A T E S.					SEWERAGE.			WATER SUPPLY.		STREET IMPROVEMENT.	
	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.		Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.		Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.
						£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CALNE	-	Sewerage, 1858 to 1861; street improvement, 1857 to 1864.	Additions made every year.	-	-	1858: 67 15 - 1859: 89 16 10 1860: 26 10 - 1861: 42 17 10 226 19 8	Done at the cost of the occupiers or owners; no account of outlay being rendered to the Board.	Repair of public pumps charged on the rates, 28 l.	Several public pumps have been erected at various times by voluntary subscription, or private benevolence, 200 l.	-	1857: 23 4 6 1862: 1,135 19 9 1863: 119 6 9 1864: 33 7 4 1,311 18 4	1863: 19 7 11
CARLISLE	-	Sewerage works, July 1854; street improvement, 1855.	Sewerage, first works, 1856; extensions, 1864. Street improvement not completed.	Street improvement 1866.	-	26,400 - -	5,068 - - This includes the sewerage of private streets.	-	-	-	16,603 - -	1,252 - -
CARTWORTH	-	The Act adopted 22 May 1861.	The drift for the supply of water was commenced October 1863.	There is an application now before Secretary Sir Geo. Gray for power to borrow money on mortgage, and it is probable the works may be completed within two or three months of obtaining that power.	1866 - -	No drainage works have yet been commenced.	- none - -	It is proposed to borrow money for the cost of the works, and to be repaid out of rates hereafter to be made.	All premises hitherto supplied with water have taken it from the mains at the expense of the owner or occupier.	-	none - -	none - -
CLAYTON-LE-MOORS	-	7 July 1864 -	In progress -	1866 - -	-	2,000 - -	- none - -	- none - -	- none - -	-	none - -	none - -
CHELMSFORD	-	Sewerage, 1853; water, 1853.	Sewerage, 1860; water, 1859.	All completed	-	6,965 - -	4,306 - -	11,593 - -	4,306 - -	-	-	-
CHORLEY (Lanc.)	-	1855 - - 1855 - - October 1863	1858 - - 1860 - - In progress -	-	-	-	4,600 - -	-	-	-	-	-
CLEATOR MOOR	-	- none - -	- none - -	-	-	-	- none - -	- none - -	- none - -	-	-	-
CLECKHEATON	-	June 1864 -	March 1865 -	-	-	542 11 -	45 7 6	-	-	-	15 - -	-
CLITHEROE	-	1862 - -	1862 - -	-	-	none - -	- none - -	- none - -	- none - -	-	597 11 6	31 - -
COCKERMOUTH	-	No public works yet commenced. Sewerage works are contracted for, and tenders for construction of waterworks are advertised for.	-	-	-	-	-	-	-	-	-	-
COTTINGHAM	-	-	-	-	-	-	-	-	-	-	-	-
CRUMPSALL	-	September 1854 - February 1855 - May 1856 - June 1856 - December 1857 - April 1860 - August 1863 -	June 1855 - May 1855 - June 1856 - September 1858 - October 1860 - October 1863 -	-	-	1,144 4 - 73 4 - 115 - - 167 14 10 166 4 2	-	none - -	none - -	none - -	none - -	none - -
CUMBERWORTH (Upper)	-	-	-	-	-	-	-	-	-	-	-	-
DARTON	-	28 September 1864	-	-	-	none - -	-	natural supply	-	-	none - -	none - -
DAWDON	-	2 June 1863 -	February 1864 -	June 1865 -	-	-	-	-	-	-	431 - -	-
DAWLISH	-	March 1860 -	-	-	-	-	-	-	-	-	-	-
DENTON	-	Local Board of Health	12 October 1863, main drainage. 9 May 1864, house drainage.	-	-	The drainage of the district paid out of the general district rate on an average for the last five years, is 70 l. a year; no sum has been borrowed for drainage.	1,335 2 6	-	-	-	1,161 6 3	-
DISHFORTH	-	-	-	-	-	-	-	-	-	-	-	-

• Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.									
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.		OBSERVATIONS.		
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.	Total Amount Raised from Rates, or on Mortgage on Security of Rates.	Average Annual Rate of Mortality per Thousand of Population.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.	
-	-	-	-	1,766 18 -	£. s. d. 219 7 11	1,160 - -	1843-4 - 23 1844-5 - 22 1845-6 - 16½ 1846-7 - 18½ 1847-8 - 21½ 1848-9 - 20½ 1849-50 - 27½ 1850-1 - 21½ 1851-2 - 16½ 1852-3 - 21½	1853-4 - 14½ 1854-5 - 22 1855-6 - 17½ 1856-7 - 19½ 1857-8 - 22½ 1858-9 - 20½ 1859-60 - 16½ 1860-1 - 18½ 1861-2 - 18 1862-3 - 14½	No return is made of expenditure for scavenging or for inspection of nuisances, not being works. The average mortality per 1,000 in the district from 1843-4 to 1852-3, both included, being the period before anything was done under the Act, was 20½. The average mortality per 1,000 from 1853-4 to 1862-3, both included, was 18½.
-	-	370 - -	1,857 - -	43,433 - -	8,177 - -	Amount raised from rates, 14,359 l.; amount raised on mortgage of rates, 87,251 l.	-	-	The district of the Local Board does not correspond with the district, or sub-district for which returns are made to the Registrar General.
- none	- none	- none	- none	The amount already laid out for water supply is about 200 l., and the total cost is estimated to be 398 l. 1 s. 6 d.	- none	- none	There are no separate mortality returns made for this district.	-	
- none	- none	- none	- none	2,000 - -	- none	2,000 l. on mortgage on security of rates.	-	- no returns.	
-	-	-	-	18,558 - -	8,612 - -	On mortgage of rates; 558 - -	The Local Board have no means of supplying this information.	-	
-	-	1,820 - - Slaughter houses.	-	11,467 - - 1,820 - - 6,332 - -	4,600 - -	29,566 l., which includes money borrowed on Cemetery Account.	This information cannot be furnished -	-	All the works are under the "Chorley Improvement Act, 1853." The Chorley Commissioners partially adopted the "Local Government Act, 1858," in the year 1863.
- none	- none	- none	- none	- none	- none	- none	-	-	The township of Cleckheaton contains the hamlets of Cleckheaton, Scholes, and Oakenshaw.
- none	- none	- none	- none	557 11 -	45 7 6	2,058 5 -	-	-	No works of sewerage have been executed in this district, and the water supply is provided by a private company.
-	-	-	-	597 11 6	31 - -	350 - -	-	-	
-	-	-	-	-	-	No money has yet been borrowed, and only one rate of 472 l. 16 s. 3 d. has yet been raised.	-	- no works completed.	
-	-	-	-	-	-	-	-	-	No public works have yet been commenced in this district.
- none	- none	- none	- none	1,666 7 -	-	1,116 9 3½	The Board do not possess the means of giving this information.	-	In addition to the 1,116 l. 9 s. 3½ d. received from rates, the Local Board received from landowners two contributions amounting to 500 l. The Board also received from the guardians of the poor of Manchester 115 l. for a sewer, which was made in a part of the district which will require further sewerage, and the 115 l. will have to be treated as a payment in respect of the portion of the rate which will have to be paid by the guardians when the sewerage is completed.
-	-	-	-	-	-	-	-	-	No public works other than the repair of the highways. This is merely a rural district.
- none	- none	-	-	-	-	-	-	-	The parish of Darton, being an agricultural district, there are no public works or main drainage at the present time; nor any other works, except the repairs of the highways within the district.
-	-	-	-	431 - -	-	1,000 - -	-	-	This return is quite inapplicable to the district of Dawdon, in which, being small, few of the provisions of the "Public Health Act, 1848," and the "Local Government Act, 1858," are put in force.
2,000 l. on mortgage of rates.	-	Sea wall for the accommodation of bathers last year, 33 l. 14 s. 4 d.	-	2,000 - - On mortgage, 128 14 4 On general district rates, 3,939 19 7	-	2,000 - - 128 14 4	-	-	As the district of Dawlish comprises only a part of the parish of Dawlish, the Local Board have no means of ascertaining the average annual rate of mortality within the district.
-	-	-	-	-	1,335 2 6	-	1862 - 72 1863 - 98 1864 - 87 1865 - 89	-	One year has not elapsed since the completion of the sewerage works. The register of deaths for the last 10 years cannot be obtained. The authority of the Local Board is limited to Denton; the registration district comprises Haughton.
-	-	-	-	-	-	-	-	-	A Local Board has never been formed here, mainly in consequence of there being an insufficient number of ratepayers in attendance at the meeting convened for the purpose of carrying out the provisions of the Local Government Act; therefore no works have been carried out answering to heads of columns in the form sent

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

RETURN of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858," the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

[illegible]

* Exclusion of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.										OBSERVATIONS.		
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.		Total Amount Raised on Rates, or on Mortgage on Security of Rates.		Average Annual Rate of Mortality per Thousand of Population.			
Charged on Rates.	Private Donation.		Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.			During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.		
£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	273 16 2	-	13,200 - -	-	13,200 - -	-	-	-		
44 - -	-	-	-	-	44 - -	-	44 - -	-	-	-		
-	-	-	-	-	211 16 6½	30 - -	Nothing has been raised on mortgage of the rates for sanitary works, except from the Public Works Loan Commissioners; and up to the 25th March 1864, the date to which this return is made, 4,010 l. had been received from them.	-	At the inquiry, antecedent to the introduction of the Public Health Act, it was ascertained that the rate of mortality within the borough, for seven years, viz., from 1844 to 1850 exceeded 23 per 1,000 annually, and hence the Act became operative.	The Board are not in possession of any materials which will enable them to answer this question, but it is believed that the rate of mortality has greatly decreased since the introduction of the present system of drainage and water supply.		
-	-	-	-	-	363 14 5½	156 3 9		-	-	-		
-	-	-	-	-	451 4 8	1,564 7 3		-	-	-		
-	-	-	-	-	945 17 11½	630 3 3		-	-	-		
-	-	-	-	-	833 19 3½	-		-	-	-		
-	-	-	-	-	568 8 3	306 15 -		-	-	-		
-	-	-	-	-	429 14 1½	-		-	-	-		
-	-	-	-	-	1,796 13 2	-		-	-	-		
-	-	-	127 1 7	-	3,627 1 7	-		25	-	-		
-	-	-	-	-	10 - -	-		-	-	-		
-	-	-	-	-	516 14 2	-		-	-	-		
-	-	-	-	-	133 19 2	-		-	-	-		
-	-	-	-	-	340 10 4	-		-	-	-		
-	-	-	-	-	(b) 1,318 18 11	-		-	-	-		
-	-	-	-	-	-	-	7,000 - -	-	-	-		
-	-	-	1,000 - -	-	-	-	-	-	-	-		
-	-	-	-	-	124 - -	-	3,624 - -	-	-	-		
-	-	-	-	-	312 - -	-	312 - -	-	-	-		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	40 10 1	232 12 3	On mortgage of rates, 150 l.	-	-	-		
-	-	-	-	-	508 8 3	-	-	-	-	-		
none	none	-	Impossible to say what is intended to be included within this general term.	-	-	-	None raised on mortgage of the rates.	-	The works of drainage, so far as carried out by the Board, having been executed in small portions from time to time as necessity required, it is impossible to answer these questions.	-		
-	-	-	-	-	1,000 - -	-	1,065 - -	-	-	-		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	306 - -	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	From rates - £. 3,416	-	-	-		
-	-	-	-	-	-	-	On mortgage - 14,906	-	-	-		
-	-	-	1,520 - -	-	18,322 - -	3,781 - -	£. 18,322	-	-	-		

The Board at Dodworth was only formed in February last, and none of the expenses herein referred to have as yet been incurred.

The population of the Dukinfield Local Board of Health district is only about one-half of that of the district for which returns are made to the Registrar General as to the rate of mortality. There is nothing to show the rate of mortality within the Local Board's district as separate from the township which contains in the whole twice the population of the Board's district.

(b) This 1,796 l. 13 s. 2 d. is spent out of a loan of 2,013 l. and out of 2,000 l., the first instalment of another loan of 9,000 l. from the Public Works Loan Commissioners.

From the average annual rate of mortality, as stated, there should be a deduction of two per thousand in respect of strangers dying in the public institutions.

(b) Towards this expenditure a sum of 800 l. was raised by public subscription.

The average annual rate of mortality since 1863 appears to be about the same as in the two years before the completion of our works, decidedly not greater. The district is in a very healthy state, and from the improvements effected there is reason to expect it will continue so, and at a moderate expense.

No Local Board in existence.

The district is supplied with good water by the North Staffordshire Waterworks Company, and is paid by owners of property. The returns of the mortality of the district cannot be supplied, the books not being in the possession of the district registrar.

No public work has ever yet been commenced. All nuisances as reported by the inspector have been removed at the expense of the owners of the property, and no special rate for any purpose yet been granted. Earl Brownlow is now making at his own expense a main sewer through the centre of the town, after which it is intended to improve the drainage in accordance therewith.

This item is for repairs of highways in the district, the Board having done no other works since its commencement.

The principal works of drainage and water supply have answered most satisfactorily. The success of the drainage works is to be attributed principally to the main sewers having been constructed with bricks egg-shaped, having man-holes therein. The item of 1,520 l. includes 750 l. for sinking a second well, lately completed. The average rate of mortality cannot be inserted; the returns of the Superintendent Registrar of Deaths are made out for all the parishes in the Epsom Union, and there is no separate statement for Epsom Parish. The Registrar General can furnish the information.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

RETURN of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.		D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.							
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.			
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.		
FAILSWORTH	-	20 November 1863	Flagging turnpike footpath, 5 May 1864. Main Sewers, 12 May 1864. Paving, 9 May 1864. Lighting, 20 April 1864.	Lighting, about the end of June 1864. Main Sewers, 6 January 1865.	Flagging turnpike footpath, about the end of May 1865. Paving Highway, August 1865.	£. s. d. 2,325 lineal yards of Sewering, at a cost of 648 l. 16 s. 6 d. On security of rates.	£. s. d. 180 lineal yards of Drains, at a cost of 21 l. 17 s.	£. s. d. none - -	£. s. d. The district is supplied by the Borough of Oldham, at expense of owners.	£. s. d. 1,312 lineal yards of paving on highways with new sets, at a cost of 870l. 7s. 10d. Repairing highways, at a cost of 30l. 11s.	£. s. d. 18 square yards of pavement, at a cost of 3 l.		
FAIRFIELD	-	May 1859	-	-	-	none	-	-	Waterworks belong to a Company	-	-		
FALMOUTH	-	March 1864	-	-	-	-	-	-	Water held by a Company	-	-		
FARNWORTH	-	Local Board constituted, November 1863, under Local Government Act, 1858.	9 February 1864	Works in progress	Whole to be com- pleted by Septem- ber 1867.	2,500 - -	4,768 - -	-	-	500 - -	13,609 - -		
FENTON	-	-	-	-	-	-	-	-	The dwellings are supplied with water by a private Company, at the expense of the owners or occu- piers.	-	-		
FULSTONE	-	-	-	-	-	-	-	-	-	-	-		
FULWOOD	-	2 April 1863	-	-	-	-	Done by the owners themselves, after no- tices from the Board.	none - -	none - -	none - -	none - -		
GUISLEY	-	November 1863	-	-	-	-	-	-	Private Company	-	-		
GUISBOROUGH	-	-	-	-	-	-	-	-	-	-	-		
HALLIWELL	-	10 December 1863	none - -	none - -	Not known -	none	-	none - -	none - -	none - -	none - -		
HALSTEAD	-	Order in Council, under Public Health Act, 1848, 27 November 1852.	February 1862 - March 1864 - January 1863	April 1863 October 1864 June 1864 -	-	-	-	-	-	Paving, 1,300 - -	600 - -		
HAM COMMON	-	7 November 1861	July 1862 -	April 1863 -	-	3,000 - -	-	-	-	-	-		
HAMPTON WICK	-	June 1863	-	-	-	-	-	-	-	-	-		
HANLEY	-	Local Government Act ap- plied, and came in force 6 March 1859.	-	-	-	Not yet commenced. now being made.	Ordnance survey	The district is supplied by a private Company	-	none - -	583 - -		
HARBORNE	-	March 1864	-	-	-	-	-	-	-	-	-		
HARTLEPOOL	-	7 August 1851	September 1854 -	March 1859	-	6,137 - 6	186 3 11	-	-	512 10 -	-		
HEAGE	-	1863	-	-	-	-	-	-	-	-	-		
HEANOR	-	8 June 1854	Waterworks, 3 April 1856.	September 1857	-	-	-	3,700 - -	-	-	-		
HEATON	-	-	-	-	-	-	-	-	-	-	-		

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.									
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.			Average Annual Rate of Mortality per Thousand of Population.	
Charged on Rates.	Private Donation.		Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.
- none -	- none -	Lighting district with 61 lamps, at a cost of 208 l. 15 s. 5 d. Flagging turnpike footpath, at a cost of 769 l. 12 s.	- - -	- none -	2,528 2 9	24 17 -	- - -	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
200 - -	8,000 - -	-	-	-	3,200 - -	29,377 - -	From rates, 1,047 l.; on mortgage of rates, 19,500 l.	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
- none -	- none -	none	none	none	none	none	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
- none -	- none -	none	none	none	none	none	The amount agreed to be borrowed on mortgage of the general district rates is 3,250 l.; amount received, first instalment, 500 l.; total amount raised from the general district rate, 486 l. 13 s. 5 d.	23	-
-	-	-	-	-	-	600 - -	1,300 - -	-	-
-	-	-	-	-	-	-	600 - -	-	-
-	-	-	-	-	-	-	1,400 - -	-	-
-	-	-	-	-	-	-	3,500 - -	-	-
-	-	-	-	-	-	-	6,800 - -	-	-
-	-	-	-	-	-	-	3,000 - -	20	-
-	-	-	-	-	-	-	-	-	In first of two subsequent years, 31. In second, 15.
- none -	- none -	none	none	none	none	588 - -	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	3,277 1 2	146 11 6	-	9,926 11 8	332 18 5	Rates - £.2,808 13 5 Mortgage - 7,812 - - £.10,620 13 5	27-465	20-974
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	3,700 - -	-	-	-	-
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-									

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

RETURN of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858," the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.						STREET IMPROVEMENT.	
TOWN, PARISH, OR DISTRICT.	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		Charged on Rates.	At Expense of Owners or Occupiers.	At Expense of Owners or Occupiers.
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.			
HENLEY - - -	12 December 1864 -	-	-	-	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	"Public Health Act, 1848," by Order in Council, dated 25th November 1853.	-	-	-	-	-	-	-	-	-	-
HEXHAM - - -	May 1859 -	-	-	-	3,398 - -	- - -	-	-	-	-	-
HIGHER BEBINGTON -	February 1861 -	June 1863 -	-	-	-	-	-	-	-	-	-
	13 December 1859	March 1860 -	-	-	-	-	-	-	-	-	-
	August 1861 -	July 1862 -	-	-	-	-	-	-	-	-	-
	August 1863 -	October 1863 -	-	-	-	-	-	-	-	-	-
HOLBEACH - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
HOLLINGWORTH -	January 1864 -	-	-	-	-	-	-	-	-	-	-
HOLME - - -	-	-	-	-	-	-	-	-	-	-	-
HOLME CULTRAM -	-	-	-	-	-	-	-	-	-	-	-
HOLYHEAD - - -	The Borough -	-	-	-	Since the adoption of the Local Government Act in 1860, 110 £.	50 - - -	None, except 40 £. for improvement of wells.	- none	750 - - -	Since February 1860.	-
HONLEY - - -	-	-	-	-	-	-	-	-	-	-	-
HOOLE - - -	28 March 1861 -	-	-	-	188 18 9	- none	- none	- none	19 16 10	- none	-
	Sewerage: September 1864 - November 1864 -	-	-	-	-	-	-	-	-	-	-
	Street Improvement: December 1864 - March 1865 -	-	-	-	-	-	-	-	-	-	-
	Outfall Sewer: 22 March 1865 -	-	-	September 1865.	1 mile -	1 mile -	-	-	-	-	-
HORWOOD - - -	1863 -	-	-	-	-	-	-	-	-	-	-
	1864 -	-	-	-	-	-	-	-	-	-	-
HUDDERSFIELD -	From 1849 to 1864 -	-	-	-	6,938 - 2	8,620 17 9½	The waterworks are in the hands of a private company.	-	-	-	-
	1853 -	-	-	-	22,968 3 6	-	Waterworks belong to the Corporation of Hull -	-	-	-	-
HULL - - -	1851 -	-	-	-	-	-	-	-	-	-	-
	1863 -	-	-	-	-	77 17 4	-	-	-	-	-
	1852 -	-	-	-	-	-	-	-	36,157 14 2	17,487 15 5	5
	1862 -	-	-	-	-	-	-	-	16,187 1 10	8,386 1 3	3
	1860 -	-	-	-	-	-	-	-	-	-	-
HYDE - - -	2 September 1863 -	-	-	-	Already expended 9,090 £., which will be charged on rates.	- none	- none	- none	- none	- none	- none
	Public sewerage works, April 1864.	-	-	August 1865	-	-	-	-	-	-	-
	Private street sewerage, &c., works, November 1864.	-	-	It is impossible to say; perhaps in two or three years.	-	-	-	-	-	-	-
ILKESTON - - -	June 1864 -	-	-	-	- none	- none	- none	- none	- none	- none	- none
ILKLEY - - -	18 October 1864 -	-	-	-	5 2 -	-	-	-	About 40 £.	-	-

* Exclusive of burial grounds, or baths and wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Work; &c.—*continued*.

EXPENSES INCURRED FOR SANITARY WORKS.										OBSERVATIONS.		
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.					Average Annual Rate of Mortality per Thousand of Population.		
Charged on Rates.	Private Donation.		Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.	Total Amount Raised from Rates, or on Mortgage on Security of Rates.			During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
-	-	-	-	-	-	-	-	-	-	-	-	Some paying work has just been commenced, but it is not possible to make any return as to it at present.
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
none	none	none	none	-	3,485 2 10	-	£. s. d.	12,000 £. borrowed on credit of general district rate for permanent works of sewerage and water supply.	-	-	-	
-	-	-	-	Main drainage, 992 - -	-	-	2,961 - -	-	-	-	-	This Local Board District does not correspond with a district or sub-district for which returns are made to the Registrar General. The house-drainage has been done by the owners or occupiers at their own expense, and without any interference on the part of the Local Board, except the superintendence by their surveyor of the several works. The Board cannot supply information as to the cost.
-	-	-	-	Branch drainage, 87 7 8	-	1,079 7 8	-	-	-	-	-	No works of any kind are at present projected. The sewers constructed in 1861, 1862, and 1863, have proved of the greatest advantage to the health and well-being of the district.
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	The Board having been very recently established, they have not as yet undertaken any of the works specified on this schedule.
-	-	-	-	-	-	-	-	-	-	-	-	This township is only a small one, and there is no expense for sanitary works; the expense is chiefly in the repairs of the highways.
-	-	-	-	-	-	-	-	-	-	-	-	This form does not apply to the Local Board of Holme Cultram, as it is strictly a Local Board for the management of highways, and we have neither sewerage or waterworks.
none	none	For lighting the town, &c., with gas since 1860, 700 £.	-	-	1,650 - -	-	-	none.	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	This district does not correspond with the Registrar's sub-district.
-	-	-	-	-	-	-	-	-	-	-	-	The "Local Government Act, 1858," has only recently been adopted in this district, since which no sanitary works have yet commenced.
none	none	none	none	none	208 15 7	-	208 15 7	-	-	-	-	The Board has commenced the construction of an outfall sewer without the boundary of their district, after which the complete sewerage of their own district will be proceeded with. It is intended to use the sewerage at the outfall for irrigation of the adjoining land.
-	-	-	-	-	-	-	-	-	-	-	-	
none	none	none	none	none	250 - -	220 - -	250 - -	-	Not known.	-	-	Huddersfield is not a district either under the "Public Health Act, 1848," or under the "Local Government Act, 1858."
-	-	-	-	-	-	-	-	-	-	-	-	In 1852 the mortality rate was 80¼ per 1,000. In the fortnight ending Wednesday the 17th instant, the mortality rate was after the rate of 20¼ per 1,000.
-	-	-	-	-	-	-	-	-	-	-	-	
7,502 12 4	4,356 16 7	-	-	-	82,815 11 10	30,308 10 7	55,800 - -	-	The Board has no means of ascertaining this.	-	-	Since 1859 the Board have had fortnightly returns from the Registrar within the district furnished to the Sanitary Committee of the Board, which returns show the average annual rate of mortality to have been 22½ per 1,000.
-	-	-	-	-	-	-	-	-	-	-	-	Hyde is not a district or sub-district. The works undertaken by this Board are in an incomplete state; they are being done by means of two loans under the "Public Works Act," the amount of one loan, for main drainage, being 14,200 £., which will be charged on the rates, and the amount of the other being 14,700 £., for the sewerage, paving, flagging, and channelling of private streets, which will be charged to the owners.
-	-	-	-	About 1,240 £.	-	1,340 - -	28,000 - -	-	-	-	-	The district having been so recently formed no answer can be given.
none	none	none	none	none	none	none	none	-	-	-	-	
-	-	-	-	-	165 7 1	-	-	-	-	-	-	The difference, 190 £. 5 s. 1 d., has been laid out on highways. For sanitary works it can scarcely be said that more than the 5 £. 2 s. for drainage has been expended. The Board was said to have lapsed on the 17th day of March 1865, or more would have been done.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT,

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858," the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.		D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.									
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.					
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers				
KEIGHLEY -	1855 -	1856 - 1856 - 1857 - 1858 - 1858 - 1859 - 1860 - 1861 - 1862 - 1863 - 1863 -	1856 - - - - - - - - - - - 1864 -	- - - - - - - - - - - The main drainage works are now in progress of con- struction. Two years will be re- quired for their completion.	£. s. d. - - - - - - - - - 73 6 4 307 4 2	£. s. d. 55 - - 70 11 6 68 5 10 90 7 3 19 16 3 30 - - 29 2 7 29 16 3 41 1 2 41 1 2	£. s. d. - - - - - - - - - 9 7 5 - - -	£. s. d. - - - - - - - - - - - -	£. s. d. - - - - - - - - - - - -	£. s. d. 25 8 - 126 11 3 7 10 9 6 8 4 113 19 6 40 12 1 30 19 5 24 8 9 1 16 11 83 8 4					
KIRKBURTON -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIRKHEATON -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KNOTTINGLEY -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEEK -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEICESTER -	The Mayor, Aldermen, and Burgesses of the Borough of Leicester, by the Council as the Local Board.	Main Sewerage, February 1853. Water Supply, 1851. Streets Improve- ment, January 1860.	Main Sewerage, March 1856. Water Supply, 1855. Streets Improve- ment are in con- stant progress as opportunities arise.	Further works not yet commenced in Streets improve- ments.	16,350 - - - See Note (a).	Orders have been served on private owners from time to time for sewer- ing of private streets and property, but as repairing has generally been combined with the order, no reliable amount can be stated.	17,000 - - - See Note (b).	Orders have been made on owners of property for providing water supply to their houses, but the cost thereof does not come under the notice of this Board.	9,665 - - - Various streets im- provement are made as opportunities oc- cur, which are paid for out of the current rates without being a permanent charge thereon.	It is impossible to state. The prin- cipal improve- ments have been in laying out and forming new streets.	-	-	-	-	
LEYLAND -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LILLINGTON -	13 May 1859 -	25 October 1862 - 3 February 1864 -	24 December 1862 4 April 1864 -	- - -	- 567 15 10 Contracts.	- 28 10 7	250 - - -	- Payments Lamps, &c. Labour - Pipe, Cement, Sand, Lime, &c. Surveyor	- - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -	
LINTHWAITE -	20 November 1861 -	13 June 1863 - 1862-63-64 - 1864 - - -	10 October 1863 - 1862-63-64 - 1864 - - -	- - -	- 3 1 - - none	- 4 2 - - none	73 - - - none	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
LUTHERLAND -	July 1863 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* Exclusive of burial grounds, or baths and wash-houses.

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.		D A T E S.			EXPENSES INCURRED FOR SANITARY WORKS.				STREET IMPROVEMENT.		
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.	STREET IMPROVEMENT.		
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.		Charged on Rates.	At Expense of Owners or Occupiers.	
						£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
LIVERPOOL	-	-	-	-	-	-	-	-	-	-	-
LIANBELLY	-	September 1850	1861 - November 1853 1864	Not yet completed 1856 - Not completed	About 5 years About 3 years	6,500 -	-	-	-	-	-
LIANGOLLEN	-	1857	-	-	-	Not begun	-	Now being com- menced, April, 1865.	-	-	-
LONGWOOD	-	Under "Local Govern- ment Act, 1858," in 1861.	- none	- none	-	- none	- none	- none	- none	- none	-
LOUGHBOROUGH	-	1850	Sewerage, 1854 - Paving, 1859	1857 - 1862	-	8,000 -	- none	- none	3,000 -	- none	-
LOWER BEBBINGTON	-	May 1863	July 1864 - April 1865 - October 1865	November 1864 - May 1865 - December 1865	-	203 6 9 38 9 2 66 12 6	-	-	-	-	-
						308 8 5	-	-	-	-	-
			January 1864	December 1864	-	-	-	-	-	-	-
LOWER MITTON	-	February 1864	-	-	-	-	-	-	-	-	-
MADRON	-	25 May 1863	-	-	-	-	-	-	-	-	-
MALTON	-	13 September 1854	November 1860 - November 1863	Not complete March 1864	1866	798 16 8	203 15 4	- none	- 194 12 9½	- 34 16 3	-
MARCH	-	By 14 & 15 Vict. c. 103, confirming Provisional Order of General Board of Health.	Lady-day 1852 Lady-day 1857	Lady-day, 1860 Lady-day, 1858	-	575 10 6 1,016 13 10	Made and paid for by the owners as re- quired by the Board as works were exe- cuted.	About 80 l.	No separate account kept of these charges. Work gradually done by the surveyor of the Local Board, and charged to general district account. State of town greatly improved.	-	-
MARGATE	-	17 September 1851	Between Lady-day 1862 and Lady- day 1863.	Lady-day, 1863	-	117 15 1	- ditto	-	-	-	-
MARSDEN IN ALMOND- BURY.	-	5 April 1860	-	-	-	-	-	-	-	-	-
MARSDEN IN HOD- DERSFIELD.	-	13 March 1862	-	-	-	-	-	-	-	-	-
MASHAM	-	December 1862	- none	- none	- none	-	-	Water supplied by a private company	2,106 -	-	-
MELTHAM	-	1860	1861 -	1865	-	-	-	-	-	-	-
MELTON MOWBRAY	-	25 June 1860	February 1862	October 1863	-	4,200 -	-	Occupiers	-	-	-
MOLD	-	23 February 1859	October 1863	31 December 1864	-	43 6 3	-	-	950 13 9	-	-
MOLD GREEN	-	Under "Local Govern- ment Act, 1858."	April 1865	-	In July 1865 the sewerage and street improve- ment will be completed.	- none	200 -	- none	60 -	1,200 -	-
MORPETH	-	26 May 1851	6 April 1853	March 1856	-	See observations	1,067 - 10½	See observations	-	-	-

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—*continued.*

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RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

RETURNS of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement, and

[illegible]

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—*continued.*

EXPENSES INCURRED FOR SANITARY WORKS.									
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.			OBSERVATION S.	
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Charged on Rates.	Private Expenses.	Total Amount Raised from Rates, or on Mortgage on Security of Rates.	Average Annual Rate of Mortality per Thousand of Population.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.
none	none	none	36 4 -	none	none	15,333 17 5	Instead of a special Improvement Rate levied in the district, the expense of the various works has been made a charge upon the owners of the property.	The Board have no means of furnishing this information.	
none	none	none	none	13,349 - -	- - -	- - -	13,349 - -	- - -	- - -
none	none	none	none	10,010 12 1	- - -	- - -	Rates for 10 years, 8,000 18 2 Trust Estates, 500 - - Mortgage debts, 6,900 - -	(1846-1855) 22 37	(1857-1865) 23 05
none	none	none	none	359 1 3 222 9 5	- - -	- - -	312 - 7 1/2 167 11 -	- - -	- - -
none	none	none	none	68 6 8	- - -	- - -	58 15 -	- - -	- - -
none	none	none	none	7,618 3 3	- - -	7,617 1 1	Mortgage on security of rates, 11,000 - -	District not co-extensive with the Registrar's district.	- - -
21 - -	- - -	380 - -	- - -	1,668 - -	- - -	- - -	1,750 - -	- - -	- - -
- - -	- - -	- - -	- - -	133 - -	- - -	- - -	318 - -	10	14
- - -	- - -	- - -	- - -	11,250 - -	- - -	2,486 - -	11,230 - -	24	26

District does not correspond with districts to which returns are made to the Registrar General.

No works of any kind yet undertaken.

No works have been done in the district since it was formed. The village of Nether Thong, and other places in the district, was thoroughly drained previous to the adoption of the Act, and all nuisances removed, &c.

The town of Newark is supplied with water by a company; the company flush the sewers at about an annual expense of 20*l.*; the company also supply water for the streets at an annual cost of about 60*l.* The rate is limited by the Local Act to 10*d.* in the *£.* in any one year.

No sanitary works undertaken at present by this Board, its operation having been confined to the repair and improvement of the highways.

Large expenses have been incurred in Nottingham under the head of street improvements, which are not included in the return as they are not sanitary works, but for opening the means of traffic between the old and the new parts of the town, the works are still incomplete. The mortality for the year ending September 1861 was unusually high, owing to scarlatina and measles. The sum of about 1,900*l.* is expended annually in scavenging and watering streets, cleansing courts, construction and maintenance of public water-closets and urinals, and cleansing privies, ashpits, and cesspools, and which is not in the body of the return, they not being permanent sanitary works.

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RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.	Constitution of District.	Comencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	EXPENSES INCURRED FOR SANITARY WORKS.					STREET IMPROVEMENT.		
					SEWERAGE.		WATER SUPPLY.		At Expense of Owners or Occupiers of Houses.	Charged on Rates.	Charged on Rates.	At Expense of Owners or Occupiers.
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.				
					£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
NUNEATON -	-	Order in Council, dated 13th July 1850.	1858 -	-	58 2 5 79 12 7 33 7 3 272 10 - 115 4 9	6 10 9	-	-	-	-	-	£. s. d. Small; chiefly in foot-road paving.
OLDBURY -	-	1857 -	-	-	-	-	-	-	-	-	-	-
OLDHAM -	-	Local Board of Health -	All in progress -	1866 -	9,000 -	450 -	-	-	-	-	-	-
OPENGAW -	-	19 November 1863 -	-	1870 -	-	-	-	-	-	-	-	-
OSWALDTWISTLE -	-	Sewerage, January 1864. Public Pleasure Grounds, December 1863. Other Works, January 1864. 27 January 1865 -	-	September 1865 - July 1866 -	2,206 -	2 12 -	446 -	-	-	71 11 6	5 4 9	-
OSWESTRY -	-	None yet commen- ced, but Water and Sewerage Works Bill now before Parliament.	-	-	-	-	-	-	-	-	-	-
OTLEY -	-	Drainage. September 1864. March 1862 -	December 1864 - January 1863 -	-	300 -	40 -	-	-	-	-	-	-
OTTERY, ST. MARY -	-	Order in Council -	-	-	1,259 15 -	-	1,512 2 -	-	-	-	-	-
OXFORD -	-	3 July 1864 -	-	-	Charged on Board on particular properties - Paid by owners -	455 7 - 2,567 -	-	198 15 - 409 -	-	-	-	-
OXTON -	-	23 January 1863 -	24 March -	18 April -	-	-	-	-	-	-	-	-
PAIRINGTON -	-	25 July 1863 -	-	1 June 1865 -	500 - to be charged on mortgage of rates.	-	-	-	-	-	-	-
PENRITH -	-	May 1852 -	1863 -	-	3,252 18 9	-	12,051 10 1	-	-	280 -	-	-
PENZANCE -	-	1849 -	1855 - 1860 - 1864 -	-	4,161 - 237 - 238 -	2,813 - 6,909 - 4,358 -	3,836 - 826 - 1,632 -	Included in Column with House Drainage, not hav- ing been kept separate.	-	13 - 284 - 2,531 -	-	-
PICKERING -	-	1863 -	-	-	4,636 -	14,080 -	6,284 -	-	-	2,828 -	-	-
PLYMOUTH -	-	Mayor, Aldermen, and Burgesses. "Public Health Act" adopted 31 July 1854.	Nearly completed -	1866 -	1 19 -	-	-	-	-	34 -	-	-
					30,201 1 5	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
					-	-	-	-	-	35,731 19 11	-	-
					-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.

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RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.	Constitution of District.	D A T E S.			EXPENSES INCURRED FOR SANITARY WORKS.						STREET IMPROVEMENT.	
		Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.	
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates, or Occupiers.	At Expense of Owners or Occupiers of Houses.				
PONTYPOOL	27 August 1863	18 June 1864	Pavement, 23 December 1864.	-	£. s. d. 6 - 3 New Works, 13 8 6 Repairs.	£. s. d. - - - 14 - -	£. s. d. - - -	£. s. d. - - -	-	£. s. d. 134 12 6 New pavements, 1 16 - Urinal.	£. s. d. - - -	-
PORTSMOUTH	-	-	-	-	-	-	-	-	-	-	-	-
PRESTON	1850	1853 - 1857 - 1853 - 1854 - 1864 -	1864 - 1864 - 1864 - - - - - - -	- - - 1866 - 1866 -	49,839 -	(a) 16,790 -	- - 230,225 - - - -	- - - - - -	- - - 11,000 - - - -	- - - - - - 37,000 -	- - - - - -	-
QUEENSBURY	15 December 1864	- none -	- none -	- none -	- none -	None at present -	None at present -	- - -	-	None at present	-	-
QUORNDON	21 March 1864	Drainage, July Street improve- ment, May.	- - -	Not yet completed Not yet completed	19 12 -	- - -	- - -	- - -	-	44 8 2	-	-
RAMSBOTTOM	16 March 1864	Street lighting, 23 August 1864. Main drainage, 1 October 1864.	Not complete Not complete	- - - One year from date of commencement.	1,345 -	- none -	- none -	- none -	-	none	- none -	- none -
RASTRICK	15 January 1863	- - -	- - -	- - -	- none -	- none -	- none -	- none -	-	none	- none -	- none -
REDDITCH	Local Government Act, 1858,*	10 October 1860 - 3 December 1860 - 3 October 1864 -	10 November 1860 3 February 1861 3 November 1864	- - -	66 - - 133 12 8 72 14 9	- - -	- - -	- - -	-	- - -	-	-
ROMFORD	September 1851	Formation of new sewer, June 1860.	July 1861 -	-	7,300 17 2	At the individual ex- pense of owners and occupiers.	- none -	(c) - -	-	No street improve- ment except ordi- nary paving.	Charged on rates -	-
ROXBURY-CUN-RIBBY	April 1865	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	-	-
ROYTON	16 October 1863	Redcliffe-street, 18 March 1864. Union-street, 17 June 1864. Water-street, 24 September 1864.	26 November 1864 22 October 1864 - - - -	- - Compulsory taking of land required to be had recourse to.	- - -	- - -	- - -	- - -	-	- - -	1,219 - 6	-
RUGBY	Order in Council, 5 Sep- tember 1849.	School Croft, 4 October 1864. Thorp-road, 16 December 1864. Seminay-street, 20 January 1865. All paving, sew- ering, &c., of streets within the district of Royton.	27 April 1865 - - - - - - - - -	Will be completed about June next. Finished except a little projection from a building not yet arranged about.	5,764 -	The Board have not adopted a private improvement rate.	19,008 -	- - -	407 -	The Board have not adopted a private improvement rate.	-	-

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c. --- continued.

The main works of drainage were completed in 1852-53; minor works have from time to time been adopted up to 1861-62. A large part of the waterworks, as service mains and pipes for collecting water, filter, engine-house, and service tower were completed in 1852-53, but continued additions have been made, and in 1863 an Act was obtained to enable water to be taken from the River Avon, under which additional works are in progress.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

EXPENSES INCURRED FOR SANITARY WORKS.

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.

PUBLIC PLEASURE GROUNDS.		OTHER WORKS.*		TOTAL.		Total Amount Raised from Rates, or on Mortgage on Security of Rates.	Average Annual Rate of Mortality per Thousand of Population.		OBSERVATIONS.
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.		During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
-	-	50 18 -	-	507 12 1	259 14 1	1,761 17 4			
-	-	-	-	1,488 16 8	1,721 3 11	765 5 3			
-	-	38 6 11	-	45 2 11	6,984 2 10	911 17 3			
-	-	14 10 -	-	63 3 8	1,355 8 8	1,149 10 1			
-	-	33 8 1	-	90 2 9	297 11 5	873 17 5			
-	-	-	-	80 1 11	-	1,479 - 6			
-	-	-	-	79 4 2	-	1,497 10 2			
-	-	-	-	92 10 5	-	790 8 2			
-	-	59 18 10	-	146 1 7	408 3 6	853 6 2			
-	-	-	-	115 8 5	300 - -	1,016 19 4			
-	-	47 17 4	-	105 8 9	-	923 9 -			
-	-	-	-	352 5 5	250 9 7	953 1 -			
-	-	-	-	184 3 8	423 - 5	999 8 7			
-	-	-	-	37 17 3	41 15 -	354 8 4½			
-	-	-	-	41 7 10	-	raised from general district rate.			
-	-	-	-	-	-	-	222	16½ from 25 March 1864 to 25 March 1865.	
-	-	-	-	-	-	-	-	-	There are none of the above works in this district.
-	-	-	-	-	-	-	-	-	The Local Board is the Town Council of the borough.
-	-	-	-	-	-	-	-	-	As to the average annual rate of mortality, it should be noted that the Salisbury District of the Local Board of Health comprises the three parishes forming the ancient city, the cathedral close, and such parts of the parishes of Fisherton Anger and Milford as are within the boundaries fixed by the Municipal Reform Act. It is therefore impossible to make a correct return of the mortality of the whole district; consequently it is confined to the portion of the district included in the ancient city limits, being No. 264 in the Registrar General's Return.
-	none	800 l. for a culvert to carry water to meadows below the city.	none	4,000 - -	1,693 - -	5,693 - -	28 in 1,000	20 in 1,000	
-	-	-	-	31,300 - -	- none	31,300 - -	-	-	
-	-	-	-	-	-	-	-	-	There is no Board of Health established at Sawtry, All Saints, or Sawtry, St. Andrew.
-	-	-	-	2,283 10 -	-	2,850 - -	Not known -	8 in 1,000 the past three years.	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	1 18 3	-	188	-	
-	-	-	-	-	3 - -	-	-	-	The public wells being out of repair, the amount of 4 l. 5 s. 6 d. was laid out. The 3 l. is for expenses of nuisance inspector. All nuisances are removed, either by owner or occupier. Little or nothing in this small hamlet since the constitution. Local Government Act adopted only so far as relates to the highways in the township.
-	-	-	-	-	-	-	-	-	
-	-	-	-	7,769 - -	1,562 17 -	-	-	-	
-	-	-	-	2,807 - -	1,765 - -	-	-	-	
-	-	-	1,160 - - Water-closets.	-	1,160 - -	-	30	Nearly 25.	
-	-	-	-	1,007 - -	174 12 -	-	-	-	
-	-	-	-	481 - -	40 - -	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,000 l. raised on mortgage of rates	-	-	No returns made to Registrar General. Negotiating a further loan of 1,700 l. for works of main drainage and water supply.
none	none	none	none	20,510 - -	None, except for a few streets, not yet ascertained.	-	-	-	The Local Government Act was adopted on the 6th July 1864, so that no heavy expense has yet been incurred for works of sewerage, street improvement, and other sanitary works.
-	-	-	-	Estimated expenses for one year.	-	-	-	-	In 1862, the total number of deaths registered was 4,933; Population, 185,155; Deaths every 1,000 of the population, 26.64; Number of acres, 19,649.
-	-	-	-	-	-	-	-	-	The ordinary repairs of the highways and roads of the district are the only works executed since the formation of the Local Board of Shelf.
-	-	-	-	-	-	-	-	-	This district contains a population of about 2,000 inhabitants, partly agricultural and manufacturing, spread over an area of 1,500 acres. The district is naturally well drained, being situated on a hillside, and a porous subsoil. There have been no public works of sewerage, water supply, &c. All the houses having cellars have drains to them, made by the owners. The business of the Board is chiefly the repair of the roads and the prevention of nuisances.

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement,

TOWN, PARISH, OR DISTRICT.		D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.							
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.			
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers		
						£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SHEPLEY	- - -	The whole of the township of Shepley. The Act was adopted in 1860.	- - -	- - -	- - -	- none -	- none -	- none -	- none -	- none -	- none -	- none -	- none -
SHIPLEY	- - -	21 February 1853 -	Sewerage Works, October 1853. Water Works, June 1855.	Sewerage Works completed about January 1864. Water Works not completed.	Water Works ex- pected to be completed about April 1866.	8,450 - -	- - -	23,515 - -	- - -	108 10 -	- - -	- - -	- - -
SILSDEN	- - -	April 1863 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
SITTINGBOURNE	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
SKELMANTHORPE	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
SKIPTON	- - -	11 May 1858 -	Sewers, April 1859	Sewers, July 1860	- - -	4,547 - -	1,117 - -	- - -	There is a Water Company distinct from the Board.	110 - -	- - -	- - -	- - -
SLAIFORD (NEW)	- - -	Order in Council, 7 August 1851.	April 1860 -	February 1861 -	- - -	1,038 16 11	not known -	- - -	- - -	- - -	- - -	- - -	- - -
SMALLTHORNE	- - -	15 February 1864 -	July 1864 -	December 1864 -	- - -	- - -	- - -	- - -	- - -	195 - -	- - -	- - -	- - -
SOUTH DARLEY	- - -	19 May 1863 -	- - -	- - -	- - -	4 5 -	- - -	- - -	- - -	5 10 -	- - -	- - -	- - -
SOYLAND	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
SPENNYMOOR	- - -	26 July 1864 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
STALYBRIDGE	- - -	24 September 1863	10 October 1863 -	April 1865 -	- - -	6,000 - -	60 - -	- - -	- - -	- - -	- - -	- - -	3,230 - -
STONE-UPON-TRENT	- - -	13 August 1862	May 1863 -	April 1865 -	- - -	580 7 2	House drainage not paid or done by Local Board but by owners themselves, under the supervision of the Board's surveyor.	Obtained from the Staffordshire Pot- teries Waterworks Company, an in- corporated com- pany, who supply the Board for pur- poses of street watering at 20 L. per annum.	- - -	73 - -	- - -	- none -	- - -
STOURBRIDGE	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
STRATFORD-ON-AVON	- - -	July 1850 -	January 1855 - October 1862 -	March 1859 - May 1863 -	- - -	6,566 18 2 314 15 8 7,523 17 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -
STROUD	- - -	10 March 1857	Sewerage Works, November 1857. Water Works, April 1862. Sewerage, 14 July 1864. Street Improve- ments,	Sewerage Works, February 1865. Water Works, March 1865. Sewerage, 1 September 1864. Street Improve- ments,	none - -	118 14 8	- - -	8,000 - -	- - -	52 12 5	- - -	- - -	- - -
SWINDON (NEW)	- - -	13 February 1864	1 August 1864. Sewerage, 1 October 1864. Water Supply, August 1864. Street Improve- ments,	Sewerage, 19 November 1864. Water Supply, 4 February 1864. Street Improve- ments,	- - -	11 4 3	23 5 4	- - -	- - -	8 1 6	- - -	- - -	- - -
SWINDON (OLD)	- - -	21 June 1864 -	1 August 1864. Sewerage, 1 October 1864. Water Supply, August 1864. Street Improve- ments,	Sewerage, 19 November 1864. Water Supply, 4 February 1864. Street Improve- ments,	- - -	16 7 9	- - -	69 10 6½	- - -	38 4 6½	- - -	- - -	- - -

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Work; &c.—*continued*.

EXPENSES INCURRED FOR SANITARY WORKS.										Total Amount Raised from Rates, or on Mortgage on Security of Rates.	Average Annual Rate of Mortality per Thousand of Population.		OBSERVATIONS.
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*			TOTAL.		Charged on Rates.	Private Expenses.				
Charged on Rates.	Private Donation.		Charged on Rates.	At Expense of Owners or Occupiers.									
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
- none -	- none -	- - -	- - -	- - -	279 15 3½	- none -	- - -	- - -	- - -	- - -	- - -	- - -	This district is only a small one, and a country place; no public works of any sort have been carried out beyond putting the roads into a better state of repair than they were in before the adoption of the Act; consequently we are unable to give any information, except in a negative form, to the questions asked in this paper. The amount entered as Charged on Rates is the total amount expended in the repairs of highways for the year ending 25th March 1865. The Board are unable to give the annual mortality, as there is no record.
- - -	- - -	- - -	- - -	- - -	32,068 10 -	- - -	- - -	- - -	- - -	32,060 - -	- - -	- - -	Application has been made to the registrar of births, &c., at Shipley, but he has not in his possession the information necessary to fill up the required return as to the mortality in the district, and no account of the mortality is kept by the Board. It may, however, be stated, that it is believed that the average has been considerably less since the sewerage works have been completed than it was before.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	No sanitary works yet commenced, and none particularly decided upon as yet.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	The Sittingbourne Improvement Commissioners have only adopted the clauses of the Local Government Act relating to highways and obstructions and nuisances in the streets.
- - -	- none -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	The district of Skelmanthorpe is only a village, and the houses are straggled above a mile in length, and no regular system of drainage for the whole; the houses are chiefly drained, some into private property, and some into the drains on the roads.
- - -	- - -	- - -	- - -	- - -	4,547 - -	1,117 - -	- - -	- - -	- - -	4,100 - -	- - -	- - -	
- - -	- - -	- - -	- - -	- - -	1,088 16 11	not known	- - -	- - -	- - -	1,000 - -	- - -	- - -	
- - -	- - -	- - -	- - -	- - -	195 - -	- - -	- - -	- - -	- - -	160 - -	- - -	- - -	
- - -	- - -	- - -	- - -	- - -	9 15 -	- - -	- - -	- - -	- - -	On mortgage. 64 8 -	- - -	- - -	This outlay of 105 £. has been upon the public footpath, running through the village, which has been kerbed, and the channel paved a distance of 1,050 yards. The crossings to the different streets have also been paved.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	From rates.	20	- - -	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	No sanitary works have been executed since the very recent establishment of the Board.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	27	- - -	No sewerage, water supply, or other works have yet been commenced.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	The district does not correspond with districts or sub-districts for which returns are made to the Registrar General. The 3,900 £. is charged upon the general district rates, but is being expended for private improvements and recoverable, from the owners. It is part of a sum of 5,864 £. authorised to be lent under the "Public Works (Manufacturing District) Acts," and the 20,000 £. is part of a sum of 62,500 £. authorised to be lent under the same Acts.
- none -	- none -	- none -	- none -	- none -	768 17 2	- none -	- - -	- - -	- - -	1,351 10 10	- - -	- - -	The district of the Stoke Commissioners does not correspond with the sub-district for which returns are made to the Registrar General, and the Board have no means of furnishing the information required as to the rate of mortality. No monies have been raised by the Commissioners for sewerage or other purposes on mortgage of the rates.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	This town is governed by a Board of Commissioners under the "Stourbridge Improvement Act"; it is not therefore within the provisions of either of the above Acts.
- - -	- - -	256 14 8	- - -	- - -	7,138 8 6	- - -	- - -	- - -	- - -	7,125 - -	- - -	- - -	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	15,695 4 8	- - -	- - -	District does not correspond with returns made to Registrar General.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District does not correspond with Registrar General's district.
- - -	- - -	- - -	- - -	- - -	19 5 0	23 5 4	- - -	- - -	- - -	10 5 9	- - -	- - -	
- - -	- - -	- - -	- - -	- - -	124 2 10	- - -	- - -	- - -	- - -	124 2 10	- - -	- - -	

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

EXPENSES INCURRED FOR SANITARY WORKS.											
TOWN, PARISH, OR DISTRICT.	D A T E S.				SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.		
	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.	
TAMWORTH -	23 May 1864 -	-	-	-	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
TAUNTON -	Provisional order, dated 7 July 1849; Act con- firming same, dated 1 August 1849; first election of members, 14 September 1849.	Public main sewer- age, Sept. 1850. House drainage at expense of owners, June 1853. Street improvements charged on rates, December 1851. Street improvements at expense of own- ers or occupiers, February 1852.	November 1864 - January 1856. April 1865. June 1862.	-	10,020 3 3	345 17 2	-	See Note (a) -	1,731 1 2	1,508 4 2	
TENBY -	1852 -	Sewerage, 1862 -	Sewerage, 1862 -	1867 -	659 -	-	-	-	200 -	-	
TIPTON -	June 1855 -	-	-	-	No Public Works of Sewerage except in parts : 2,012 17 1 - Expended at different times since constitu- tion of Board.	-	-	146 14 6 Only supplied to district recently.	none -	1,174 18 8	
TODMORDEN -	25 July 1861 -	Paving and flagging, commenced in Oc- tober 1861.	July 1863 -	-	-	-	-	-	-	-	
TOWLAW -	October 1863 -	May 1864 - May 1864 -	-	1865 - Not known -	865 -	not known -	-	none -	190 -	41 17 -	
TRAWDEN -	April 1863 -	-	-	-	-	-	-	-	-	-	
TUNBRIDGE WELLS -	2 March 1864 -	2 March 1864 -	25 March 1865 -	All general works -	130 - 6	10 17 3	82 16 10	Not yet supplied; works not commenced.	1,776 9 3 Paving, and repair of Highways.	17 3 1	

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

[illegible]

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT,

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858," the Expense incurred for Works of Sewerage, Water Supply, Street Improvement

TOWN, PARISH, OR DISTRICT.		D A T E S.				EXPENSES INCURRED FOR SANITARY WORKS.						
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.		
						Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers.	
						£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TYLDESLEY-WITH-SHA- KESLEY.		October 1863	Sewerage, March 1864. Flagging and paving, 1864. Waterworks not yet commenced.	Not completed	1866 - - 1866.	-	-	-	-	-	-	-
TYNEMOUTH		1851	Main Sewerage Works, June 1855.	August 1856	-	13,150 - -	Impossible to state ex- actly, but it is be- lieved to have cost about the same as the main sewerage.	none	none	none	none	Impossible to state the sum.
UCKFIELD		14 April 1859	3 December 1860	7 June 1861	-	2,500 - -	At the expense of occu- piers; amount not known.	none	none	none	none	-
UPPERTHONG		Under the Local Govern- ment Act.	-	-	none	-	-	-	-	-	-	-
UXBRIDGE		23 July 1849; enlarged 14 June 1853.	The works were commenced and com- pleted at various dates.	-	-	-	-	-	-	-	-	-
VENTNOR		1864; under Local Go- vernment Act.	January 1865 - February 1865	March - March	-	150 - -	70 - -	-	-	-	-	-
WADSWORTH		First election July 1862	-	-	-	none	Under 10 - -	none	none	none	none	-
WAKEFIELD		9 May 1853	1857 and 1858 - 22 September 1854 1864 - - - } 7 March 1856 - } 1864 - - - }	3 October 1864	-	1,111 - 3	148 2 3	none	none	-	-	6,608 - 6 2,160 - -
WALLASEY		9 May 1853	Sewerage Works, 1855. Street Improve- ments, 1866.	It is uncertain when street improve- ments will be completed.	The sewerage works will, so far as the main drainage is concerned, proba- bly be completed this year (1865).	11,530 17 8½	219 9 9	none	none	1,932 12 11½	10,082 13 4½	-
WALLINGFORD		-	-	-	-	-	-	-	-	-	-	-
WALSOKEN		30 June 1852	-	-	-	-	-	-	-	-	-	-
WALTHAM HOLY CROSS		-	-	-	-	-	-	-	-	-	-	-
WALTON-ON-THE-HILL		8 March 1863	10 April 1865	Not yet completed	10 August 1865	94 - -	311 - -	none	none	34 - -	763 - -	-
WARSOP		Agricultural District	-	-	-	Principal part opened and cleaned weekly	A good supply of fresh water	-	-	-	-	Sewerage, the principal part open, and all streets cleaned weekly at the expense of the Board.
WATERLOO-WITH-SEA- FORTH.		A district constituted under the Public Health Act, 1848.	Sewerage, 1858 Street improve- ments, 1860.	1862 - -	No such projected works.	9,500 - -	All done and paid for by owners.	none	none	10,000 - -	7,130 13 5	in road making and flagging.

* Exclusive of Burial Grounds, or Baths and Wash-houses.

Sewerage, the principal part open, and all
streets cleaned weekly at the expense of
the Board.
7,130 13 5
in road making and
flagging.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—*continued*.

EXPENSES INCURRED FOR SANITARY WORKS.										OBSERVATIONS.	
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*			TOTAL.		Total Amount Raised from Rates, or on Mortgage on Security of Rates.		Average Annual Rate of Mortality per Thousand of Population.	
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.		Charged on Rates.	Private Expenses.			During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
- none -	- none -	- none -	- none -	- none -	13,150 - -	- - -	Impossible to state	13,000 <i>l.</i> borrowed on mortgage, and now reduced to 9,000 <i>l.</i> by accumulation of rates.	27-7	-	-
- none -	- none -	- none -	- none -	- none -	2,500 - -	- none -	- none -	2,500 - -	(a)	(a)	(a)
- none -	- none -	- none -	- none -	- none -	- - -	- - -	- - -	- - -	-	-	-
- none -	- none -	- none -	- none -	- none -	220 - -	- - -	- - -	- - -	15-4	-	-
- none -	- none -	- none -	- none -	- none -	- none -	- none -	Under 10 - -	- none -	-	-	-
- none -	- none -	- none -	- none -	- none -	1,111 - 3	- - -	- - -	- none -	23-77 per cent.	21-33 per cent.	-
- none -	- none -	- none -	- none -	- none -	2,482 10 -	- - -	- - -	- none -	-	-	-
- none -	- none -	- none -	- none -	- none -	3,593 10 3	- - -	8,916 2 9	- - -	-	-	-
- none -	- none -	2,071 10 5½	- - -	- - -	15,595 1 1½	- - -	10,302 3 1½	48,000 - -	-	-	-
- none -	- none -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-
- none -	- none -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-
- none -	- none -	204 - - -	- - -	- - -	380 - - -	- - -	1,074 - -	200 - -	-	-	-
- none -	- none -	- none -	- none -	- none -	121 1 5 charged on rates since 1 September 1863.	- - -	- none -	225 3 11 raised from rates since 1st September 1863.	-	-	-
- none -	- none -	6,000 - - building of hall and public offices.	3,910 1 9 private street drainage.	- - -	25,500 - -	- - -	11,058 15 2	25,500 - -	-	-	-

RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

EXPENSES INCURRED FOR SANITARY WORKS.															
TOWN, PARISH, OR DISTRICT.		D A T E S.				SEWERAGE.					WATER SUPPLY.		STREET IMPROVEMENT.		
		Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupiers				
WEDNESFIELD	-	1863	-	-	-	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	-	-	-	-
WELLS	-	-	25 March 1859	-	July 1861	-	-	-	-	-	-	-	-	-	-
WERNETH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WEST DERBY	-	-	22 March 1860	-	January 1862 June 1864 June 1863 April 1864 July 1864 November 1864 January 1865	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -
WEST HAM	-	-	8 May 1856	-	Sewerage Works, 1861. Street Improvement, 1865.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
WHEATLEY	-	-	15 December 1857	-	1859	-	-	-	-	-	-	-	-	-	-
WILTON	-	-	Nine members	-	Public Works, September 1858. Private Works, May 1860.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
WINDHILL	-	-	September 1855	-	October 1858	-	-	-	-	-	-	-	-	-	-

• Exclusive of Burial Grounds, or Baths and Washhouses.

Public Pleasure Grounds, and other Sanitary Works respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; &c.—continued.

EXPENSES INCURRED FOR SANITARY WORKS.										OBSERVATIONS.	
PUBLIC PLEASURE GROUNDS.			OTHER WORKS.*		TOTAL.			Total Amount Raised from Rates, or on Mortgage on Security of Rates.	Average Annual Rate of Mortality per Thousand of Population.		
Charged on Rates.	Private Donation.	Charged on Rates.	At Expense of Owners or Occupiers.	Charged on Rates.	Private Expenses.				During the 10 Years prior to the Completion of the Works.	During Years subsequent to the Completion of the Works.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
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RETURN OF EXPENSE INCURRED FOR SANITARY WORKS IN EACH DISTRICT

Return of all Districts under the "Public Health Act, 1848," and "Local Government Act, 1858;" the Expense incurred for Works of Sewerage, Water Supply, Street Improvement													
TOWN, PARISH, OR DISTRICT.	D A T E S.					EXPENSES INCURRED FOR SANITARY WORKS							
	Constitution of District.	Commencement of Works of each Description.	Completion of such Works respectively.	Expected Completion of any such Projected Works.	SEWERAGE.		WATER SUPPLY.		STREET IMPROVEMENT.				
					Main Drainage Charged on Rates.	House Drainage at Expense of Owners or Occupiers.	Charged on Rates.	At Expense of Owners or Occupiers of Houses.	Charged on Rates.	At Expense of Owners or Occupie			
WINTERTON	April 1863	Sewerage com- menced May 1864.	Completed Novem- ber 1864.	-	£. s. d. Sewerage in Town- street.	£. s. d.	£. s. d.	-	-	-	-	£. s. d.	-
WISBECH	30 June 1852	1 November 1861	1 March 1862	-	76 3 5	-	-	-	-	-	-	-	-
	16 May 1862	-	23 August 1862	-	69	-	-	-	-	-	-	-	-
	5 April 1855	-	22 July 1862	-	-	-	-	-	-	-	-	496 17 8	-
WITHAM	2 February 1852	-	-	-	-	-	-	-	-	-	-	-	-
WOLBOROUGH	21 March 1863	Sewerage works - The Board com- menced a system of main drainage works on the 22d June 1864, in va- rious sections.	-	1 December 1865	The Board have obtained power to borrow 2,019l. 10 s.; they have already raised 1,100 l.	About 80 l.	-	The town is supplied with water by the Torquay waterworks of the Tormoham Local Board, which passes through this district.	-	The Board have ordered the streets to be named and numbered, but the work has not yet been paid for.	-	-	-
WOLVERHAMPTON	1848.	1848.	-	-	-	-	-	-	-	-	-	-	11,039 13 9
WORCESTER	1848	1852	1853	-	-	-	-	-	-	-	-	-	-
	-	1858	1859	-	20,112 3 -	-	-	29,493 4 1	-	-	-	75 8 10	-
	-	1859	1860	-	-	-	-	-	-	-	-	75 12 -	-
	-	1860	1861	-	519 3 3	-	-	294 2 10½	-	-	-	187 15 6	-
	-	1861	1862	-	182 2 -	-	-	136 6 3	-	-	-	947 12 7½	-
	-	1-62	1863	-	78 7 1½	-	-	240 15 5	-	-	-	466 13 9	-
	-	1863	1864	-	181 11 -	120 - -	-	87 16 5	76 3 10	16 17 -	-	242 16 5½	14 11
WORKINGTON	10 February 1864	11 April 1865	-	January 1866	-	-	-	-	-	-	-	46 12 8	24 7 3
WROTHAM	13 May 1863	-	-	-	-	-	-	-	-	-	-	-	-
YEADON	March 1863	22 April 1864	15 July 1864	-	84 - - Drain in High- street.	-	-	-	-	-	-	-	-
	-	June 1864	September 1864	-	-	-	-	-	-	-	-	60 15 - Widening street called Innegate.	-
	-	September 1864 October 1864	September 1864	June 1865	Drain near Carl- ton-road. 12 - - Drain in North Town-end.	-	-	-	-	-	-	-	-
	-	April 1865	May 1865	-	-	-	-	-	-	-	-	-	-
YNYSCYNHAIRN	9 March 1858	-	-	-	517 11 3½	-	-	-	-	-	-	-	-
	From 9th March 1858 to 30th March 1865	-	-	-	Street lamps, and lighting of same with gas [Repairing road, including materials, labour, and other expenses	-	-	-	-	-	-	-	-

* Exclusive of Burial Grounds, or Baths and Wash-houses.

SANITARY WORKS.

RETURN of all DISTRICTS under the "PUBLIC HEALTH ACT, 1848," and "LOCAL GOVERNMENT ACT, 1858;" the EXPENSE incurred for WORKS of SEWERAGE, WATER SUPPLY, STREET IMPROVEMENT, PUBLIC PLEASURE GROUNDS, and other SANITARY WORKS respectively, Completed or in Progress, with the Dates of the Commencement and Completion of such Works; the Total Amount on account of such Works on the Security of the Rates; &c.

(*Mr. Taylor.*)

*Ordered, by The House of Commons, to be Printed,
13 April 1866.*

[*Price 8 d.*]

176.

Under 8 oz.

S M O K E.

RETURN to an Address of the Honourable The House of Commons,
dated 23 April 1866;—*for*,

“COPY of a LETTER addressed by the Secretary of State to the Mayors or Local Authorities in certain large Towns in *England*, on the subject of the LAW in force in such Towns with respect to the CONSUMPTION of SMOKE, with the Substance of the ANSWERS thereto.”

Whitehall, }
26th April 1866. }

H. WADDINGTON.

Mr. *T. G. Baring*, M.P., to the Mayor of Birmingham.

Sir,

Whitehall, 12 March 1866.

I AM directed by Secretary Sir George Grey to apply to you for information as to the law in force in Birmingham with respect to the consumption of smoke, and as to the working of the law relating to this subject.

For this purpose Sir George Grey would be glad to be informed—

1. What are the enactments in force in Birmingham for the prevention of the nuisance arising from smoke?
2. Whether they extend to all manufactures and branches of industry?
3. How long these enactments have been in force?
4. What means are taken for enforcing the law?
5. What number of convictions under these enactments have taken place in each successive year since they came into operation?
6. What effect has been produced by the operation of these enactments in diminishing the nuisance from smoke?

I am, &c.

The Mayor of Birmingham.

(signed) *T. G. Baring.*

Similar letters were addressed to the Mayors of Derby, Huddersfield, Leeds, Leicester, Liverpool, Manchester, Newcastle-on-Tyne, Sheffield, Sunderland, Swansea, Wolverhampton, Worcester, and to the Stipendiary Magistrate of the Potteries District, Stoke-on-Trent.

NAME OF PLACE.	Enactments in force.	Whether extending to all Manufactures.	How long Enactments have been in force.	Means taken for enforcing the Law.	Number of Convictions under Act, &c.	Effect produced in diminishing Smoke Nuisance.
BIRMINGHAM	10 & 11 Vict. c. 34. ("The Towns Improvement Clauses Act, 1847.") as to the prevention of smoke, incorporated with "The Birmingham Improvement Act, 1851."	Where fire-places or furnaces are used in the working of engines by steam, or in any mill, factory, brewhouse, gas-work, or any manufactory whatsoever, although a steam-engine be not used.	Since 1853	When a furnace is so constructed as not to consume its smoke, or when such furnace is negligently used, the Inspector of Nuisances lays an information, and, on conviction, the party offending is liable to a penalty of 40 s. and costs.	In 1854 - 3 - In 1855 - 4 - In 1856 - 12 - In 1857 - 10 - In 1858 - 30 - In 1859 - 34 - In 1860 - 34 - In 1861 - 72 - In 1862 - 59 - In 1863 - 52 - In 1864 - 40 - In 1865 - 30 -	Almost all furnaces or fire-places are fitted with some method for consuming the smoke produced. The effect has been greatly to diminish the quantity of smoke issuing from the several chimneys within the borough, and the atmosphere is rendered purer than before.
DERBY	10 & 11 Vict. c. 34. ("The Towns Improvement Clauses Act, 1847.")	Certain exemptions under section 45 of "The Local Government Act, 1858."	Since 1860	Proceedings before justices on information of the Sanitary Inspector.	Nine convictions since 1860; four cases also dismissed.	Several manufacturers have made alterations in their boilers, or put up apparatus for consuming smoke, but from carelessness, or other causes, the law is not so generally observed as it ought to be.
HUDDERSFIELD	Section 108 of "The Towns Improvement Clauses Act."	Extends to all - - -	Since 1859	Observations were taken by Inspector of "dense" and "moderate" smoke, and since 1860 prizes have been given to stokers who, by attention to their furnaces, caused least smoke.	None - - -	A good effect produced; the average amount of dense smoke being reduced from 16½ to 6½.
LEEDS	A Local Act (19 & 20 Vict. c. 115).	Several trades are practically exempt.	Since 1856	A Committee of Town Council and an Inspector appointed to carry out the law.	In 1857 - 4 - In 1858 - 8 - In 1859 - 8 - In 1860 - 9 - In 1862 - 3 - In 1866 - 5 -	Considerable diminution of nuisance effected, but there is a difficulty in dealing with dyers, iron manufacturers, and brickmakers, whom the law has hitherto failed to reach.
LEICESTER	Bye-laws, and 108th section of "Towns Improvement Clauses Act."	To all where a steam-engine or furnace is used.	Bye-laws since 1st January 1857 and 21st July 1859, and "The Towns Improvement Clauses Act" since 1st September 1858.	On information of the Inspector of Nuisances before justices.	In 1859 - 6 - In 1860 - 3 - In 1861 - 3 - In 1864 - 2 -	The diminution of the smoke nuisance has been very great, and the small amount of smoke, considering the number of long chimneys, is the subject of observation to all strangers. The result of the operation of the law is most satisfactory. There are 124 steam-engines daily working, exclusive of furnaces.

LIVERPOOL -	"The Liverpool Sanitary Amendment Act, 1854,"	Steamboats plying between Liverpool and the Isle of Man have been held not to be within the law, and the puddling furnaces at ironworks cannot be reached, the proviso exempting from penalty persons who have done their best to consume the smoke.	To all	- - - -	Since passing of the Acts -	The Nuisance Department of the Corporation inquire, and on finding an infringement of the law, inflict a fine, which is usually paid; if not, proceedings are taken before magistrates. On information before justices -	In 1855 - 73 - In 1856 - 28 - In 1857 - 46 - In 1858 - 53 - In 1859 - 84 - In 1860 - 11 - In 1861 - 20 - In 1862 - 41 - In 1863 - 38 - In 1864 - 105 - In 1865 - 142 - In 1866 - 12 - In 1852 - 5 - In 1853 - 1 - In 1854 - 0 - In 1855 - 5 - In 1857 - 3 -	A marked improvement.	Smoke nuisance considerably diminished, but the prevention would be more effectual if the fines were more uniform. The highest fine is 5 <i>l</i> , however often the person may have offended.
MANCHESTER	7 & 8 Vict. c. 40 (1844), and 14 & 15 Vict. c. 119 (1851).	To all	- - - -	Since passing of the Acts -	In September 1856 -		In 1856 - 1 - In 1857 - 3 - In 1858 - 5 - In 1859 - 5 - In 1860 - 4 - In 1863 - 12 - In 1864 - 2 - In 1865 - 2 - In 1866 - 2 - In 1855 - 59 - In 1856 - 70 - In 1857 - 62 - In 1858 - 47 - In 1859 - 27 - In 1860 - 4 - In 1861 - 15 - In 1862 - 22 - In 1863 - 25 - In 1864 - 40 - In 1865 - 74 - None; no summons, even, has ever been taken out.	A considerable reduction of the nuisance has been effected.	To some extent diminished, but manufacturers generally evince reluctance to comply with the bye-laws.
NEWCASTLE-UPON-TYNE.	"Newcastle-upon-Tyne Improvement Act, 1853."	To all	- - - -	Since the adoption of the Local Government Act; at intervals between 1858 and 1863.	Since 1857 - - - -		No convictions; those summoned having promised to comply with the law. None; no proceedings having ever been taken. None - - - -	No perceptible effect.	Nuisance diminished, but the enforcement of the law has been very partial.
SHEFFIELD -	Bye-laws, and section 108 of "Towns Improvement Clauses Act."	To furnaces and fire-places used in the working of steam-engines only.	To all	- - - -	Since the passing of the Acts.	Only three or four causes of complaint, and the parties have taken steps to abate the nuisance, without the necessity of taking proceedings to compel them.	The law is a dead letter throughout the pottery districts. Some have been summoned before justices, and some have been induced to take means to consume the smoke by the Town Council. No measures have been adopted for enforcing the law, but the subject has on several occasions occupied the attention of the Town Council.		It is difficult to say. The raising of chimneys and the alteration of fire-places, in certain instances, appear in the main to have given satisfaction.
STOKE-ON-TRENT	Section 108 of "Towns Improvement Clause Act, 1847."	To all	- - - -	Since the passing of the Acts.	1st September 1848 -		None		Very few manufactories in the city.
SUNDERLAND	"The Towns Improvement Clauses Act" incorporated with the "Borough of Sunderland Act, 1851."	To all	- - - -	Since the passing of the Acts.	1st September 1848 -		None		
WOLVERHAMPTON	"The Wolverhampton Improvement Act, 1853," which incorporates "The Towns Improvement Clauses Act;" also "The Local Government Act, 1858."	To all	- - - -	Since the passing of the Acts.	1st September 1848 -		None		
WORCESTER	"The Towns Improvement Clauses Act, 1847," incorporated with "The Local Government Act, 1858;" "The Public Health Act, 1848," being in operation in this city.	To all	- - - -	Since the passing of the Acts.	1st September 1848 -		None		
SWANSEA	No Return.	To all	- - - -	Since the passing of the Acts.	1st September 1848 -		None		

S M O K E.

COPY of a LETTER addressed by the Secretary of State to the Mayors or Local Authorities in certain large Towns in *England* on the subject of the Law in force in such Towns with respect to the CONSUMPTION of SMOKE, with the Substance of the ANSWERS thereto.

(*Mr. Baring.*)

*Ordered, by The House of Commons, to be Printed,
27 April 1866.*

TIDAL LANDS AND EPPING FOREST.

RETURN to an Order of the Honourable The House of Commons,
dated 9 April 1866;—for,

COPIES “of CORRESPONDENCE between the Treasury and the Board of Trade
as to the Transfer to the latter of the Management of certain RIGHTS of
the CROWN in TIDAL LANDS :”

“And, of CORRESPONDENCE with the Treasury as to the RIGHTS of the
CROWN in EPPING FOREST.”

Treasury Chambers, }
10 April 1866. }

— I. —

CORRESPONDENCE between the Treasury and the Board of Trade as to the
Transfer to the latter of the Management of certain RIGHTS of the CROWN
in TIDAL LANDS.

Mr. *T. H. Farrer* to the Secretary to the Treasury.

Board of Trade, Whitehall,
28 December 1865.

Sir,

A QUESTION of some importance has recently arisen between the Office of Woods and the Board of Trade, concerning a grant of land made by the former office to the Great Eastern Railway Company, for the purpose of erecting a pier in Harwich Harbour.

The pier which the Company propose to erect would, in the opinion of the Conservancy Board (who, subject to an appeal to the Board of Trade, are charged with the duty of protecting the harbour), be injurious to navigation, and it has been a question whether, under these circumstances, the grant ought to have been made without previous consultation with the Conservancy Board and the Board of Trade.

The precautions adopted by Mr. Gore in making the grant, and the course he now proposes to pursue will, it is hoped, prevent any consequences injurious to navigation in this particular case, and the Board do not now refer to it for the purpose of raising any question upon it with the Office of Woods. But the broad fact remains that there are two departments of the State, both of whom are concerned with the foreshore and with works upon it, viz., the Office of Woods, in whom the title to the soil is vested, and whose duty it is to deal with it as a matter of property and revenue, and the Board of Trade, who, under the Harbours Transfer Act, 1862, are charged with the duty of protecting navigation, previously performed by the Admiralty. These several duties are discharged by the two departments irrespectively of one another, and with different objects, and the Office of Woods is in the habit of making grants of the foreshore without previously consulting the Board of Trade, so that a work which the Board of Trade may think injurious to navigation may possibly have received the support of another department of the Government. It appears to

the Board of Trade to deserve the consideration of the Treasury, whether this anomaly may not be put an end to. If any arrangement could be made consistently with the interests of the Land Revenues of the Crown, by which the whole management of the Crown's rights and duties with respect to the foreshore could be placed in the hands of the Board of Trade, the following advantages would ensue, viz. :—

1st. Persons seeking to construct works upon the foreshore would have to seek the assent of one, instead of, as at present, two departments. Considering the expense of plans and the trouble of dealing with two offices, each having a different object in view, this advantage would be considerable.

2d. The department charged with the duty of protecting navigation would, through the medium of a legal title to the soil in cases where that title is vested in the Crown, be furnished with powers enabling it to perform that duty much more efficiently than it can at present perform it, with its very inadequate powers.

3d. The Board of Trade possesses in the officers of Customs and of Coast Guard a more efficient machinery for watching the foreshore than is at the disposal of the Office of Woods, and in dealing with the Crown's rights to wreck it has already in its possession much information which would be of value in dealing with questions affecting the foreshore.

4th. Double management of the Crown's rights and conflict of jurisdiction of two departments would be avoided.

On the other hand it is not improbable that if the Board of Trade are empowered to deal with the foreshore with a view to public interests generally, the revenue to be derived from it by them may be less than that derived from it by a department whose sole duty is to treat it as property.

Supposing that the Treasury, after consulting the Office of Woods, think that any such scheme as that above indicated is feasible or desirable, there will no doubt be reservations of rights acquired under existing arrangements, of rights to minerals, of rights where the Crown has lands with a sea frontage, and of other rights which have nothing to do with navigation, and much consideration must be given to the details of the Bill, which will of course be necessary. But these are points which it is premature now to discuss.

I have, &c.
(signed) *T. H. Farrer.*

The Secretary to the Treasury.

EXTRACT from REPORT of Commissioners of Woods, dated 1 February 1866.

YOUR Lordships were pleased to refer to us a letter (herewith returned), dated the 28th December last, from the Board of Trade, suggesting for the consideration of your Lordships, whether some arrangement could not be made, consistently with the interests of the Land Revenue of the Crown, for placing the whole management of the Crown's rights and duties, with respect to foreshore, in the hands of the Board of Trade, subject to certain necessary reservations. We now beg leave to submit the following report upon the subject.

We concur in the opinion expressed on behalf of the Board of Trade, that it is not necessary, under existing circumstances, to enter upon any discussion respecting the proceedings as to the erection of a pier at Harwich, mentioned at the commencement of the letter which has been referred to us.

We think, however, that it may be desirable to preface the suggestions which it will be our duty to make in regard to the proposal of the Board of Trade, by a brief statement as to the nature of the Crown's rights in and over the land in question, and the principle by which the management of those rights is governed.

By the common law the shores and bed of the sea and of all tidal navigable rivers below ordinary high-water mark are vested in the Crown, subject to all public rights of navigation, and to such grants as have been heretofore made or presumed

presumed to have been made in favour of subjects, and also to such rights to particular portions of the shore as have been acquired by length of possession. Ordinary high-water mark has been held to be the line which is reached at high-water, on an average of all tides occurring in the ordinary course of nature throughout the year.

The right of the Crown is of a two-fold character.

First:—A right of property in the soil which may be granted to a subject, and may be enjoyed by the grantee so that he do not obstruct the public right of navigation.

Secondly:—A right of jurisdiction for the protection of public rights; this right is inalienable except by Act of Parliament, and continues to exist in the Crown, although the right of property may have been granted away.

The first-mentioned right, that of property, is, like other territorial rights of the Crown, under the charge of the Commissioners of Woods. The latter right, that of jurisdiction, was, until lately, under the charge of the Board of Admiralty, but by the Act 25th and 26th Victoria, cap. 69, the exercise of it was (except as regards some particular localities) transferred to the Board of Trade, to whom the management of the Crown's right to "Wreck," had been previously entrusted by the Merchant Shipping Act, 1854.

Some doubt has been raised in Scotland whether the same rules of law with respect to the sea-shore, obtain in that country, as in the rest of the United Kingdom; but it may here suffice to state that in a recent case in the House of Lords ("*Smith v. the Officers of State*," 6 Bell's Appeal Cases, 500) Lord Campbell said, "notwithstanding some loose *dicta* to the contrary, there can be no doubt that by the law of Scotland, as by the law of England, the soil of the sea-shore is presumed to belong to the Crown by virtue of the prerogative, although it may have been alienated, subject to any easements which the public may have over it."

In a recent case in the Court of Session as to some foreshore in Scotland, "*The Lord Advocate v. Maclean*," the Lord Ordinary has decided in favour of the defender, upon the ground that he had shown sufficient title and possession to make out his right to the sea-shore in question in that case; but no opinion was given as adverse to the general right of the Crown to the foreshores of Scotland, in so far as not granted away or acquired by sufficient usage and possession based on a valid title.

A reclaiming note (or appeal) against the decision of the Lord Ordinary has been lodged on behalf of the Crown.

Although in point of law the two rights of the Crown in or over the sea-shore are distinct from each other, they have not unfrequently been spoken of as if united, and the Crown has therefore been sometimes inaccurately said to hold the sea-shore as trustee for the public. The fact, however, that the legality of grants by the Crown of portions of the shore has been repeatedly recognised in courts of law, is of itself sufficient to show that it is a mistake to speak of the Crown's right as a public trust; for, in the latter case it would be inalienable, or if capable of alienation, the Crown could not confer on a subject any greater or other right than it had itself; and it has never been suggested that a grantee of sea-shore holds it as trustee for the public.

As was said by the Lord Chancellor, in a case in the House of Lords, as to salmon fishings in Scotland ("*Gammell v. The Lord Advocate*," March, 1859) "If the right were common to all it could not be appropriated, and if the Crown held it for the public, the public could not be excluded by a grant to any of them" * * * * "But as the Crown may grant these fishings for the benefit of individuals, so it may retain them in its own hands, and it seems difficult to understand how they should become property when granted away, but possess a totally different character while belonging to the Crown."

Although the right to salmon fishings in and around the coasts of Scotland is a prerogative right distinct from the ownership of the soil, (to which latter subject only the present report has reference) the principle enunciated in the Lord Chancellor's judgment is applicable to both of the rights.

Clear as is the law on the subject, there is no doubt that there is much misapprehension with regard to it in the minds of the public. It has been alleged that it is the duty of the officers of the Crown to exercise its rights in the sea-shore for the benefit of trade and commerce, rather than for the relief of taxation.

Prior to the year 1851 the property of the Crown in the sea-shore was in several instances dealt with on such principles; and at Holyhead, Portland, and other places, foreshore was dedicated to the formation of harbours of refuge, or to the improvement of navigation, without compensation to the land revenue of the Crown.

In 1851, however, the Act 14 & 15 Vict. c. 42, passed, by which the Office of Woods, Forests, and Land Revenues was severed from that of Works and Public Buildings, the object being that the Crown lands under the charge of the former should be managed with a view to revenue. The foreshores belonging to the Crown came under the management of the Commissioners of Woods, Forests, and Land Revenues, and under the Land Revenue Acts it has been their duty to exercise the rights of the Crown so as to realise the greatest amount of revenue that can be legitimately obtained.

In many cases, however, the performance of this duty has been attended with great difficulty, not only from resistance of private individuals but from objections raised by the Trustees of Public Harbours, who have objected to pay the Crown compensation for land from which no revenue has been hitherto derived, although in many cases of large undeveloped value, and which, it is alleged, ought to be dedicated free of charge to the public interests of the harbour where it lies. In other cases, again, the trustees or persons interested in the trade of the harbour have objected to the sale of foreshore to a private person, however advantageous the result may have been to the Crown and the Consolidated Fund, on the ground that the sale will create a monopoly of frontage, and that the land may at some future time be wanted for the purposes of the harbour.

The opinion of your Lordships on this subject is clearly expressed in a recent letter (dated 4th April 1865), as will appear from the following extract:—"My Lords are not aware of any general principle that can be applied to the management of Crown property below the line of high-water mark, different from that which applies to property above this line. In either case, it is the duty of the Commissioners in charge of the Land Revenues of the Crown in the United Kingdom to assert the rights of property for the present benefit of the public and for the protection of the interests of the Sovereign in reversion."

There is another serious difficulty connected with the protection by the Commissioners of Woods of the rights of the Crown in the sea-shore, viz. the fact, that owing to the great extent of the shore under our charge, stretching around the whole of Great Britain and Ireland, it is impossible for us without incurring an expense wholly disproportionate to the revenue to be derived, to preserve the shore from encroachments. It has been decided in England that modern evidence of usage is admissible to show the extent of land which passed by an ancient grant, and that although there may be no words in the grant of a manor abutting on the sea, which of necessity convey the shore, acts of ownership by the grantee or his successors in title are evidence to show that the shore is parcel of the manor granted. No notice of such acts need have been given to the Commissioners of Woods, who are therefore in this dilemma, that they must either incur an expense in protecting the property under their charge, which its present revenue will not justify, or else they must submit to encroachments which have the effect of reducing the rights of the Crown and of the public.

In fact, the experience of the 14 years which have elapsed since 1851 teaches that the staff of officers attached to the Department of Woods is not adequate to the due protection of the property.

If therefore such a scheme as that suggested by the Board of Trade could be devised, by which compensation should be made to the Land Revenue for the rights of the Crown in tidal lands (excluding the minerals), which have not already been recovered, granted, or leased, and by which such lands should be managed as public property, and be more efficiently protected than they can be under existing circumstances, the arrangement would, in our opinion, be a desirable one.

Among many precedents which are to be found for this course the following may here be referred to, viz. the Acts 39 Geo. 3, c. 69, 6 & 7 Will. 4, c. 79, 24 & 25 Vict. c. 88, and 18 & 19 Vict. c. 95. By the first-mentioned Act provision was made for the transfer of certain mooring chains in the Thames, which formed part of the Land Revenue of the Crown, from the
Land

Land Revenue to the public, and upwards of 70,000*l.* was paid to the Land Revenue out of the Consolidated Fund as the consideration of such transfer. By the second mentioned Act, certain lighthouses belonging to the Crown were transferred to the Trinity House, and in consideration of such transfer the Land Revenue was relieved from a charge of 300,000*l.*, part of a larger charge of 600,000*l.* to which it was liable in case of resumption by the Crown. By the third Act, the value of certain land in St. James's Park that was taken for the public service was directed to be ascertained and to be deducted from the above-mentioned balance of 300,000*l.* whenever the resumption in question should take place; and by the fourth Act, the public property in New Oxford Street was given up to the Land Revenue in compensation for land and houses in and near to Downing Street required for the public service.

It has been already noticed that the right of jurisdiction vested in the Crown for the protection of navigation is, except as to some particular places, under the charge of the Board of Trade, who have also the duty of managing the Crown's rights to "wreck." In the performance of this public duty, the Board of Trade has, under the Merchant Shipping Act, the assistance of the officers of Customs, and has therefore an efficient body of Crown servants round the coast to look after the rights under their charge.

When a landowner, or other person desires to execute a work on foreshore belonging to the Crown, the ordinary course is for him to apply to the Commissioners of Woods for the purchase of the land. We employ a surveyor to value it, who, after visiting the spot, makes his report, and terms are proposed to the applicant. If he accepts them and the sale is completed, the Board of Trade are informed of the fact, and that department then considers whether the proposed works may be sanctioned as regards navigation. In some cases the application is first made to the Board of Trade, but in each instance two inquiries have to be made, one by the Board of Trade, and the other by this department.

By the 17th Section of the Railways Clauses Consolidation Act, 1845, and the 12th Section of the Harbours, Docks, and Piers Clauses Act, 1847, the consent both of the Admiralty (or now of the Board of Trade) and of the Commissioners of Woods, is necessary to works upon foreshore under the authority of Acts of Parliament, with which the above enactments are incorporated, and similar provisions are contained in numerous local Acts.

Looking therefore to the time occupied in these proceedings, and the expense incident to them, the duties already discharged by the Board of Trade, the staff of officers available to that department, and the object of any exchange by the Crown of its foreshore rights for other property, it would seem that there can be no question but that the Board of Trade would be the proper department to be entrusted with such rights, in case any such arrangement as that proposed is effected.

But assuming that such a general transfer of the Crown's rights in foreshore is desirable, there are some reservations and exceptions which, as anticipated by the Board of Trade, must necessarily be made, the details of which will require some consideration.

1. Under various Acts of Parliament, arrangements have already been made for the cession or management of the rights of the Crown in foreshore for special purposes, or in a particular manner, and the local bodies or individuals interested are entitled to have their existing rights under such Acts of Parliament preserved, and as the appropriation of the Crown's rights has been settled by Parliament, there is no necessity for any further legislation with respect to them. Three instances of such cases will suffice :—

(*a.*) In Durham, the shore was formerly claimed by the Crown and the Ecclesiastical Commissioners, but by the Act 21 and 22 Victoria, cap. 45, the rights of the Bishop were revested in the Crown, upon condition that one moiety of all revenues from the foreshore derived by the Crown should be paid over to the Ecclesiastical Commissioners, who are therefore entitled to require that the property shall continue to be managed as heretofore.

(*b.*) In the Thames, the foreshore was claimed both by the Crown and the Corporation of London, but by an arrangement which was confirmed by the Thames Conservancy Act, 1857, the rights of both the Crown and the Corporation (except as regards foreshore in front of Crown or Government property),

were vested in the Conservators of the river, who are bound to pay the Crown one-third of the proceeds of the foreshore of the river, and to apply the other two-thirds for the benefit of the navigation. A special arrangement has therefore already been made as to the Thames, similar to that which is proposed as to the foreshore generally.

(c) Under the Tees Conservancy Act, 1857, the Conservancy Commissioners are empowered to reclaim the foreshores of their river, and the land when reclaimed is to be sold by the Commissioners of Woods, and two-fourths of the purchase-monies are to be paid to the Conservators, one-fourth to the Crown, and one-fourth to the frontagers. Here, again, a final arrangement for the disposition of the foreshore has been sanctioned by Parliament, and is in process of being carried out.

Other similar acts might be referred to, but the above will probably be sufficient as examples.

2. Numerous contracts for sale of parts of the foreshore have been entered into, and leases, and agreements for leases or letting, made. In all these cases the Crown's rights have been reduced into possession.

3. For the protection of the Crown and Government properties abutting on the sea, it would be necessary that the shore in front of or adjacent to them should be reserved to the Crown, as was done in the case of the Thames, by the 51st section of the Thames Conservancy Act, 1857.

4. The minerals and substrata on and under the seashore should also be excepted from any general transfer. The acquisition of them by the public would not be necessary for the purposes of navigation, and in some cases, as by the Cornwall Submarine Mines Act, 1858, special arrangements have been made affecting such minerals, which the interests of others require should be carried out; and, as ancillary to the reservation of the minerals and substrata, power should be reserved to the Crown and its grantees to use and occupy the foreshore for the purpose of obtaining and shipping the substrata, making compensation to any grantee or lessee of such foreshore, the compensation to be settled by arbitration, in the manner pointed out in the Cornwall Submarine Mines Act, 1858, sec. 5. And the like power should be reserved to the Crown to use the foreshore opposite land, above high-water mark, in which the minerals or substrata belong to the Crown.

It may be added, that in Lancaster the *prima facie* right to the seashore belongs to the Queen, in right of the Duchy, and that in Cornwall the same right belongs to the Duke of Cornwall.

The Secretary to the Treasury to Mr. T. H. Farrer.

Sir,

Treasury Chambers, 14 February 1866.

WITH reference to your letter of the 28th December last, suggesting that the foreshore rights which are the property of the Crown should be transferred to the custody of your Department, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for the information of the Lords of the Committee of Privy Council for Trade, an extract from a report which my Lords have received from the Commissioners of Woods on the subject.

I am to state that my Lords concur with their Lordships of the Committee of Council, that it will be desirable to make the proposed transfer; and I am to request that directions may be given for the preparation of a Bill, in communication with the Commissioners of Woods, to give effect to this proposal.

I am to add, that my Lords will further consider how the compensation to be paid to the capital of the Crown Revenues should be decided.

I am, &c.

(signed) Hugh C. E. Childers.

T. H. Farrer, Esq., Board of Trade.

Extract.

— II. —

CORRESPONDENCE with the Treasury as to the RIGHTS of the Crown in
EPPING FOREST.

The Honourable *J. K. Howard* to the Lords Commissioners of the Treasury.

Office of Woods, &c., Whitehall Place, S.W.,

My Lords,

5 August 1865.

WITH reference to my report to your Lordships of 11th February 1864, on the state of the Forest of Epping, county Essex, and to Mr. Peel's letter of 8th July 1864, transmitting to me copies of a correspondence between your Lordships and the Metropolitan Board of Works, relative to the disposal of the forestal rights of the Crown over the lands of the subject in that Forest, directing me to place myself in communication with that Board, with the view of affording them all the information which might be necessary for their guidance in the measures they might think fit to submit to Her Majesty's Government, for maintaining the Forest as a place of public recreation. I carefully perused the correspondence transmitted to me, which consisted,—

1st. Of a letter from Mr. Peel to the Metropolitan Board of Works, 14th June 1864, referring to the appointment of the Select Committee, and to the Committee's Report, stating the parts of the Forest over which the Crown's forestal rights had been sold, and the extent of the lands over which those rights remained unsold, stating also the recommendations of the Committee, which your Lordships show are in part contradictory and inconsistent with the provisions of the Act 14th and 15th of Her Majesty's reign, whilst the Acts of the 18th and 19th Victoria, cap. 120, and the 19th and 20th Victoria, cap. 112, empower the Metropolitan Board of Works to make applications to Parliament for the purpose of providing parks, pleasure grounds, places of recreation, and open spaces for the improvement of the metropolis, or the public benefit of the inhabitants thereof. But before deciding upon further proceedings, your Lordships wished to ascertain whether that board were disposed to take any measures for obtaining Parliamentary powers for the inclosure of Epping Forest, in which case your Lordships were disposed to consider any arrangements for the cession of the rights of the Crown, which might be necessary for effecting the objects in view.

2d. Of a letter from Mr. (now Sir John) Thwaites, the Chairman of the Metropolitan Board, to your Lordships, stating that the subject had been investigated by a Committee, who desired further information; that as the Forest lies wholly beyond the area of the Commissioners' jurisdiction, and neither they nor their officers have any accurate knowledge of its situation, extent, limits, or physical circumstances, they request maps of the district. They also request inspection of the opinions of the Crown Law Officers in regard to the nature of the forestal rights still vested in the Crown, and the steps necessary to be taken for their maintenance; and also such other papers as might enable them to apprehend the rights and powers proposed to be conveyed to them. They also desired information in regard to the proceedings which might be necessary for effectually asserting the rights and for abating inclosures, and as to the cost and average amount of such charges. And lastly, in the event of their being disposed to take measures for obtaining Parliamentary powers for the inclosure of the Forest as a place of recreation, what course would be taken for the cession of the rights of the Crown, and what expenses and liabilities would be thereby incurred by the Board.

3d. Of a letter from Mr. Peel to Mr. Thwaites, informing him that to facilitate the consideration of the question your Lordships would instruct me, as Commissioner in charge of the Royal Forests, to enter into direct communication with the Metropolitan Board with the view of affording them all the information necessary for their guidance.

I have further to report to your Lordships that, in obedience to your directions, I, assisted by Mr. Gardiner, the solicitor for the Royal Forests, had, soon after the receipt of Mr. Peel's letter, an interview with Mr. Thwaites, and we then gave him every information and explanation in our power as to the facts and law of the case; but I have not since had any communication from that Board on the subject.

On 3d March 1865, the House of Commons appointed a Select Committee to inquire into the best means of preserving for the public use the Forests, Commons, and Open Spaces in and around the Metropolis; and in the Appendix to the Report of that Committee, I find a letter addressed by Mr. Thwaites to Mr. Peel, dated 18th October 1864, in which the Board state that, on review of the evidence they have obtained, considering the peculiar nature of the forestal rights, the costly and circuitous machinery by which they must be maintained, the exceptional customs attaching to the Forest, and that the area was wholly out of the jurisdiction of the Commissioners, they had arrived at the conclusion that the case was one which their present powers did not enable them to deal with, or in which they could advantageously intervene. But they trust that Her Majesty's Government may be able, by the exercise of their present authorities, or by such extension as may be necessary, to find means to attain the very desirable object of preserving to Her Majesty's subjects the privileges in relation to the Forest which they at present enjoy.

The Committee of the House of Commons report that many thousands of people resort to Epping Forest, especially on Easter and Whit-Mondays, Sundays and holidays, and that the forestal rights of the Crown appear to be little profitable to the Crown, and would be far more useful to the public as a means of preserving open and uninclosed lands over which they extend than for any pecuniary profit to be derived from them. The Committee point out the variance between the recommendations of the Report of the Committee of 1863, and the resolution of the House on the same subject, and they express regret that Her Majesty's Government have taken no measures to assert the rights of the Crown over lands the Crown's forestal rights in which have not been purchased; and they express concurrence with the first alternative presented by the Report of 1863, "That the forestal rights of the Crown should be vigilantly maintained without regard to the question of costs, to prevent future inclosures, and to preserve the Forest in its extent and wild and uninclosed condition." The Committee recommend, page vii, "That the Statute of Merton be repealed, and that no inclosure take place under the provisions of the Inclosure Act within the metropolitan area; that a board be appointed to act as trustees for the preservation of commons and open spaces within the metropolitan area; that the board should have power to accept grants from the Crown, lords of manors, and others, of forests, commons, and open spaces within the metropolitan area, with a view to prevent inclosure, or to accept leases of such rights, and that the action of the police as far as the public safety is concerned should be extended to all open spaces within the area."

The Committee report the evidence of Mr. (now Sir John) Thwaites, that the Metropolitan Board of Works were willing to undertake the charge of the open spaces, but that funds for the purpose could not be raised by the present sewer's-rate, but by indirect means, either by an addition to the coal-tax or by a property-tax.

The Committee called me before them as a witness; their questions and my replies are stated at length in the Appendix to the Report, pp. 97—109.

Mr. Gardiner, the solicitor for the Royal Forests, was also examined, and his evidence is stated at pp. 118—127.

In my report of the 11th February 1864, I stated that if it should be decided that the forestal rights of the Crown over the lands of the subject in Epping Forest should be maintained at the expense of this department for the purpose of recreation for the inhabitants of the metropolis, it would be subversive of the principle which induced the Government and Parliament in 1851 to separate the management of the Land Revenues of the Crown from that of the parks and pleasure grounds of the sovereign with the express view of constituting this office a Department of Revenue alone, and in order to prevent any expenditure other than what is required for the maintenance of the Crown lands, and the cost of collection and management. The maintenance of the forestal

forestal rights of the Crown over the lands of the subject must, so long as they remain, be a source of certain expense to this department, and by no possibility can they be made a source of any pecuniary revenue. They may involve the department in serious and expensive litigation, inasmuch as any proceedings for their maintenance, so long as they remain in the Crown, can only be by means of information at the suit of the Attorney General, and the expenses of such litigation ought not to be thrown upon the funds of this department, as, whether successful or unsuccessful, the income of the Land Revenue can derive no benefit whatever from the forestal rights except by their sale.

From the tenor of your Lordships' letter to Mr. Thwaites, before referred to, I infer that your Lordships are impressed with the importance of obtaining for the population of the metropolis the free and lawful use of the open and uninclosed portions of Epping Forest for the purposes of recreation, provided the object can be attained without a departure from the recognised laws of property; and that your Lordships would be prepared to assent to any arrangements in regard to the public body to which the Crown's rights should be transferred, which might receive the sanction of Parliament. I would therefore suggest for your Lordships' consideration, whether a fair and reasonable pecuniary compensation might not be provided to the Hereditary Revenue of the Sovereign for the Forestal rights, which still remain undisposed of, and the places secured for public recreation as hereafter suggested.

The extent of land within the Forest, over which the rights of the Crown have not been sold, is about 3,000 acres, and the forestal rights thereover have been valued for sale at 12,187*l*. But for the resolution of the House of Commons, before referred to, the sale of these rights would probably, ere this time, have been concluded in several cases; but the area and valuation above stated is to be understood as including encroachments, that is, lands which have been enclosed without the previous purchase of the Crown's rights.

As has been before stated to your Lordships, and explained to the Committees of the House of Commons—

The soil and timber of the lands over which the rights of the Crown still exist, belong to the Lords of Manors or landowners.

The Crown has only forestal rights which cannot, as long as they are vested in the Crown, be made productive of revenue.

Any assertion of the Crown's rights by legal procedure, with a view to prevent enclosures by the landowners, would be attended with great expense, and even if the Crown succeeded in such litigation, the enjoyment of the forest by the public as a place of recreation would not be secured; for persons wandering about off the public ways would continue, as they are now, liable to proceedings in trespass by the owners of the soil, and, without further legislation, the Crown's forestal rights cannot, I apprehend, be made conducive to the end of lawfully and effectually securing the object desired over the unenclosed parts of the forest.

To enable the Metropolitan Board to originate this legislation, it is necessary that the Crown rights over Epping Forest should, in the first instance, be transferred to them, and the sum of 12,187*l*., at which these rights would have been sold, may, I think, be fairly taken as a reasonable consideration for the transfer.

By the Act 10th George IV., c. 50., section 114, a debt of 600,000*l*. incurred by the Commissioners of Her Majesty's Woods, &c., in the purchase and acquisition of property in the line of the New or Regent Street and its neighbourhood, was made a charge on the Land Revenue, to be repaid in the event of that revenue being resumed by the Sovereign. That debt was reduced to 300,000*l*. by the Act, 6th and 7th William 4, c. 79, in consideration of the surrender by the Crown of certain light houses and light dues formerly part of the Land Revenues; and it is further reducible by a sum of about 15,000*l*., in respect of a piece of land taken from St. James's Park, and appropriated as part of the site for the public offices in Downing Street, the details of which arrangement will be found in the Acts 24th and 25th Victoria, c. 88, and 25th and 26th Victoria, c. 74.

Following the above precedents, and considering that the Metropolitan Board of Works might be indisposed or unable to raise the fund necessary for the purchase of the Crown rights over Epping Forest, I would suggest that the Crown's unsold rights should be transferred to the Metropolitan Board of Works,

in consideration of a reduction by 12,000*l.* of the above-mentioned debt on the Land Revenues of the Crown, in the event of their resumption. This arrangement to be carried out by an Act of Parliament to be passed next Session.

The Report of the Committee of the House of Commons does not contain any suggestion or recommendation as to the selection of the persons, or the manner in which any special trust of the nature mentioned by them is to be constituted; and viewing the Metropolitan Board of Works as the constituted authority for providing parks and places of recreation for the inhabitants of the metropolis, I conceive that the Metropolitan Board of Works is the body to whom the forestal rights in Epping should be ceded.

Should your Lordships concur in this opinion, and Parliament pass a measure for carrying the suggested arrangement into effect, the Metropolitan Board of Works will be in a position, either as the result of a negotiation with the landowners or otherwise, to take such steps as may seem to them expedient, for submitting to the consideration of Parliament a measure, by which the rights now vested in the Crown would be made conducive to the attainment of the object of obtaining for the inhabitants of the metropolis the enjoyment of the open and unenclosed portions of Epping Forest.

I have, &c.
(signed) *James K. Howard.*

The Right Honourable the
Lords Commissioners of Her Majesty's Treasury.

The Secretary to the Treasury to Mr. *H. Waddington.*

Sir, Treasury Chambers, 29 November 1865.

THE Lords Commissioners of Her Majesty's Treasury have had under their consideration a report from Mr. Howard, of the 5th August last, calling their attention to the question of the disposal of the forestal rights of the Crown over Epping Forest, and I am to transmit to you, for the information of Sir George Grey, copies of the above-mentioned report of Mr. Howard, and of the case and opinion of the law officers of the Crown, dated 25th February 1863, and I am to request that you will call Sir George Grey's attention to the correspondence on the subject, which is printed in Appendix No. 6 of the Second Report of the Committee on Open Spaces of 1865, pp 175—182.

I am directed by their Lordships to state that they do not feel themselves in a position to deal with Mr. Howard's proposal to transfer the forestal rights of the Crown in the first instance to the Metropolitan Board of Works, until they are informed what action Secretary Sir George Grey has taken, or proposes to take, in consequence of the Report of the Committee on Open Spaces near the Metropolis.

My Lords are at the same time of opinion that the proposal to transfer the forestal rights of the Crown over the lands within Epping Forest to some public body may be entertained; but they are not prepared, in the absence of information as to the policy which will be adopted on the general question, to admit that, if Her Majesty should be graciously pleased to alienate these rights, the Consolidated Fund is the proper source from whence the necessary equivalent therefor should be made good to the capital of the Land Revenue.

I am, &c.
(signed) *Hugh C. E. Childers.*

H. Waddington, Esq.
&c. &c. &c.

Mr. *H. Waddington* to the Secretary to the Treasury.

Sir,

Whitehall, 18 December 1865.

WITH reference to your letter of the 29th ultimo, I am directed by Secretary Sir George Grey to transmit to you, for the information of the Lords Commissioners of Her Majesty's Treasury, the enclosed copy of a letter from the Secretary to the Commissioners of Works on the question of the disposal of the forestal rights of the Crown over Epping Forest.

Office of Works,
11 December 1865

Hugh C. E. Childers, Esq. M.P.,
&c. &c. &c.
Treasury.

I am, &c.
(signed) *H. Waddington*.

(Enclosure.)

Mr. *Austin* to the Under Secretary of State, Home Department.

Sir,

Office of Works, &c., S. W.,
11 December 1865.

I AM directed by the First Commissioner of Her Majesty's Works, &c., to acknowledge the receipt of your letter of the 5th instant, and to state that he considers it unnecessary to express an opinion upon the arrangements that might have been made for transferring the forestal rights of the Crown to the Metropolitan Board of Works, if that Board had been willing to accept them; but Sir John Thwaites informed the Secretary of the Treasury, on the 18th October 1864, that he and his colleagues had determined not to take any part in this affair, and for the reasons stated in his letter it is not likely that the Board can be persuaded to undertake the liabilities and responsibilities involved by the acceptance of the rights of the Crown.

It is, however, desirable that the perplexity in which this question has been plunged by the Resolution of the House of Commons in 1863, and by the recommendations of two Select Committees, should, if possible, be terminated.

The majority of the House, and also the majority of the Select Committee of 1865 on Open Spaces, took a view of the subject different from that taken by the Department of Woods and Forests, and inclined to the opinion that the Department ought not to have directed its attention only to making money out of these forestal rights, which were established not for the revenue, but for the recreation of the chase, and that it ought rather to have tried to make those rights subserve the recreation of the people according to modern fashions, by preserving the forestal character of at least a portion of the open spaces at Epping and Waltham.

The First Commissioner is therefore of opinion that it is worthy of consideration whether this difficult question may not be dealt with in the Bill which he is preparing for giving effect to the recommendations of the Committee on Open Spaces.

The Under Secretary of State,
Home Department.

I am, &c.
(signed) *Alfred Austin*,
Secretary.

The Secretary to the Treasury to Mr. *H. Waddington*.

Sir,

Treasury Chambers, 3 January 1866.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 18th ultimo, enclosing copy of a letter from the First Commissioner of Works on the question of the disposal of the forestal rights of the Crown over Epping Forest; and I am to request that you will move Secretary Sir George Grey to cause my Lords to be furnished with a copy of the Bill, which is in course of preparation by the First Commissioner, before any Parliamentary action is taken in the matter.

H. Waddington, Esq.

I am, &c.
(signed) *Hugh C. E. Childers*.

The Secretary to the Treasury to the First Commissioner of Works.

Sir,

Treasury Chambers, 24 March 1866.

WITH reference to the correspondence which took place last year with the Secretary of State for the Home Department on the question of the disposal of the forestal rights of the Crown over Epping Forest, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords have authorised the Commissioners of Woods to prepare a Bill to be brought before Parliament in the present Session, which, amongst other matters, will transfer to the control of your department such rights as remain vested in the Crown over Epping Forest, subject to the reservation that, in the event of such rights being disposed of by sale or otherwise, any profit derived therefrom shall be credited to the account of the capital of the Land Revenue.

I am, &c.

(signed) *Hugh C. E. Childers.*

The First Commissioner of Works.

TIDAL LANDS AND EPPING FOREST.

COPIES of CORRESPONDENCE between the Treasury and the Board of Trade as to the Transfer to the latter of the Management of certain RIGHTS of the CROWN in TIDAL LANDS; and, of CORRESPONDENCE with the TREASURY as to the RIGHTS of the CROWN in EPPING FOREST.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
11 April 1866.

TURNPIKE TRUSTS ACTS.

RETURN to an Address of the Honourable The House of Commons,
dated 13 April 1866;—for,

“RETURN specifying the TURNPIKE TRUSTS ACTS which were continued by the
TURNPIKE TRUSTS CONTINUANCE ACT (1865), distinguishing those that are FREE
from DEBT; and as to the Residue, specifying the Amount of DEBT due thereon on
the 31st day of December 1864.”

Home Office, }
30 April 1866. }

T. G. BARING.

I.

TURNPIKE TRUSTS, the ACTS for which were continued by the TURNPIKE TRUSTS
CONTINUANCE ACT, 1865, and which are FREE from DEBT.

County.	Name of Trust.	Local Act.
Bedford - -	Bedford and Newport Pagnell - - - -	54 Geo. 3, c. 124.
	Biggleswade to Alconbury Hill - - - -	56 Geo. 3, c. 52.
	Puddlehill - - - - -	54 Geo. 3, c. 121.
Berks - - -	Hincksey Road - - - - -	59 Geo. 3, c. 84.
	Leckford or Sousley Water - - - - -	54 Geo. 3, c. 85.
Bucks - - -	Beaconsfield and Red Hill - - - - -	15 Vict. c. 97.
	Wendover and Oak Lane - - - - -	3 Will. 4, c. 12.
Cambridge - -	Arrington - - - - -	57 Geo. 3, c. 68.
	Hauxton and Dunsbridge - - - - -	9 Geo. 4, c. 36.
	Newmarket Heath - - - - -	10 Geo. 4, c. 53.
	Paper Mills - - - - -	55 Geo. 3, c. 49.
Cumberland -	Kingstown and Westlinton Bridge - - - -	7 & 8 Geo. 4, c. 51.
	Longtown - - - - -	11 Geo. 4, c. 9.
Durham - - -	Durham and Shotley Bridge - - - - -	1 & 2 Will. 4, c. 22.
	West Auckland - - - - -	3 Will. 4, c. 56.
Essex - - -	Essex, First District - - - - -	55 Geo. 3, c. 90.
	Essex, Second District - - - - -	
	Middlesex and Essex - - - - -	
		4 Geo. 4, c. 106.
		4 & 5 Will. 4, c. 89.
Gloucester - -	Cheltenham and Tewkesbury - - - - -	58 Geo. 4, c. 5.
	Crickley Hill and Campfield, Gloucestershire District - - - - -	1 & 2 Geo. 4, c. 109.
	Maisemore - - - - -	3 Will. 4, c. 55.
	Northgate - - - - -	7 & 8 Geo. 4, c. 16.
	Over - - - - -	3 Will. 4, c. 55.
	Stow and Moreton (United) - - - - -	56 Geo. 3, c. 1; 59 Geo. 3, c. 124; 3 Geo. 4, c. 69; 5 Geo. 4, c. 9; 2 Will. 4, c. 16.
	Tewkesbury - - - - -	7 Geo. 4, c. 78.
Hants - - -	Portsmouth and Sheet Bridge - - - - -	1 & 2 Geo. 4, c. 56.
	Ringwood, Longham, and Leigh - - - - -	4 Geo. 4, c. 120.
	Southampton, North District - - - - -	4 Geo. 4, c. 15.
	Ditto South District - - - - -	
	Winchester, Upper District - - - - -	57 Geo. 3, c. 26.
Hereford - -	Leominster - - - - -	56 Geo. 3, c. 31.

I.—TURNPIKE TRUSTS which are Free from Debt—*continued.*

County.	Name of Trust.	Local Act.
Hertford -	Cheshunt - - - - - Enfield Chase - - - - - Wadesmill - - - - -	3 Will. 4, c. 42. 1 Will. 4, c. 60. 1 & 2 Geo. 4, c. 17.
Huntingdon -	Stilton, &c. - - - - -	7 & 8 Geo. 4, c. 60.
Kent -	Canterbury and Ramsgate, First District - Dover to Barham Downs - - - - - Maidstone and Cranbrook - - - - - Maidstone to Key-street - - - - - Rochester and Maidstone - - - - - Tonbridge and Maidstone - - - - - Westerham and Edenbridge - - - - - Whitstable - - - - - Wrotham Heath - - - - - Wrotham and Maidstone - - - - -	{ 42 Geo. 3, c. 5. 3 Geo. 4, c. 39. 4 Geo. 4, c. 81. 53 Geo. 3, c. 188. 10 Geo. 4, c. 24. 1 & 2 Geo. 4, c. 40. 10 Geo. 4, c. 62. 1 Will. 4, c. 45. 5 Geo. 4, c. 88. 10 Geo. 4, c. 20. 9 Geo. 4, c. 18.
Lancaster -	Crossford Bridge and Manchester - - - Manchester and Saltersbrook - - - -	{ 1 Will. 4, c. 7. 11 & 12 Vic., c. 146. 7 Geo. 4, c. 16. 3 Will. 4, c. 57.
Leicester -	Loughborough to Cavendish Bridge - - -	{ 7 & 8 Geo. 4, c. 74. 1 Will. 4, c. 67.
Lincoln -	Bourn - - - - - Deeping and Morcott - - - - - Foston Bridge and Witham Common - - Leadenham and Southwell, Eastern District -	4 Geo. 4, c. 111. 10 Geo. 4, c. 78. 11 Geo. 4, c. 90. 7 Geo. 4, c. 24.
Monmouth -	Chepstow - - - - -	3 Geo. 4, c. 2.
Norfolk -	Aylsham and Cromer - - - - - Lynn, East Gate - - - - - Lynn and Wisbech - - - - - New Buckenham - - - - - Norwich and Watton - - - - - Thetford - - - - -	1 & 2 Will. 4, c. 14. 1 & 2 Will. 4, c. 21. 4 Geo. 4, c. 55. 3 Will. 4, c. 39. 3 Will. 4, c. 15. 56 Geo. 3, c. 68.
Northampton -	Buckingham and Hanwell, Lower Division - Dunchurch - - - - - Market Harborough and Welford - - - Warwick and Northampton - - - -	2 Will. 4, c. 34. 7 & 8 Geo. 4, c. 54. 3 Geo. 4, c. 100. 2 Will. 4, c. 98.
Northumberland -	Alemouth and Hexham, Eastern District - Ditto, - - - - - Western District - Alnwick and Eglingham - - - - - Wooler and Adderstone - - - - -	{ 1 & 2 Geo. 4, c. 84. 7 Geo. 4, c. 75. 6 Geo. 4, c. 28.
Nottingham -	Bingham - - - - - Dunham Ferry - - - - - Foston Bridge to Little Drayton - - - Leadenham and Southwell, Western District -	1 & 2 Geo. 4, c. 30. 53 Geo. 3, cap. 12. 1 & 2 Geo. 4, c. 29. 7 Geo. 4, cap. 24.
Oxford -	Burford, Chipping Norton, Banbury, and Aynho Drayton Lane to Edgehill - - - - - Gosford Road - - - - -	2 Will. 4, c. 16. 3 Geo. 4, c. 90. 1 & 2 Geo. 4, c. 86.
Rutland -	Oakham - - - - -	57 Geo. 3, c. 46.
Salop -	Madeley - - - - - Newport and Fernhill - - - - - Watling-street, Wellington District - Wenlock - - - - -	7 & 8 Geo. 4, c. 15. 2 Will. 4, c. 72. 3 Will. 4, c. 99. 1 Geo. 4, c. 6.
Somerset -	Radstock - - - - -	11 Geo. 4, c. 34.
Stafford -	Bilston - - - - - Birmingham and Wednesbury - - - -	10 Geo. 4, c. 76. 2 Will. 4, c. 6.

I.—TURNPIKE TRUSTS which are Free from Debt—*continued.*

County.	Name of Trust.	Local Act.
Stafford— <i>cont^d.</i> -	Dudley and Wolverhampton - - - -	10 Geo. 4, c. 79.
	Eccleshall, Newport, and Watling-street - -	4 Geo. 4, c. 47.
	Lichfield (United) - - - -	2 Will. 4, c. 71.
	Stafford, Sandon, and Eccleshall - - - -	1 Will. 4, c. 30.
	Stone, Stafford, and Penkridge - - - -	1 Will. 4, c. 31.
	Streetway and Wordsley Green, and Wolver-	
	hampton and Cannock - - - -	10 Geo. 4, c. 79.
	Tamworth - - - -	2 Will. 4, c. 51.
	Walsall (United) - - - -	11 Geo. 4, c. 106.
	Wolverhampton, Old District - - - -	1 & 2 Will. 4, c. 25.
Suffolk - -	Barton and Brandon - - - -	1 & 2 Will. 4, c. 19.
	Bury St. Edmund's and Newmarket - - -	3 & 4 Will. 4, c. 98.
	Clayton, Blakenham, Brockford, and Stowmarket	51 Geo. 3, c. 108.
	Ipswich to South Town and Darsham to Bungay	9 Geo. 4, c. 45.
	Scole Bridge to Bury St. Edmunds - - -	9 Geo. 4, c. 75.
	Sudbury to Bury St. Edmunds - - - -	7 Geo. 4, c. 131.
	Thetford and Newmarket - - - -	9 Geo. 4, c. 51.
Surrey -	Leatherhead and Stoke-next-Guilford - -	3 Geo. 4, c. 97.
	Limpsfield - - - -	53 Geo. 3, c. 43.
Sussex - -	Alfold Bars and Newbridge - - - -	1 & 2 Geo. 4, c. 35.
	Broil Park Gate to Battel - - - -	1 & 2 Geo. 4, c. 27.
	Cosham to Chichester - - - -	7 & 8 Geo. 4, c. 8.
	Cowfold and Henfield, Branch - - - -	11 Geo. 4, c. 104.
	Farnhurst, Midhurst, Chichester, and Dell Quay	58 Geo. 3, c. 39.
	Horsebridge and Horeham - - - -	4 Geo. 4, c. 12.
	Lewes and Brighton - - - -	3 Will. 4, c. 43.
	Malling to Witch Cross - - - -	11 Geo. 4, c. 82.
	Midhurst and Sheetbridge - - - -	6 Geo. 4, c. 11.
Warwick - -	Shipley - - - -	5 Geo. 4, c. 16.
	Dunchurch and Stonebridge - - - -	5 Geo. 4, c. 43.
	Great Kington and Wellesbourne - - -	3 Will. 4, c. 41.
Wilts - -	Wellesbourn and Stratford - - - -	3 Will. 4, c. 16.
	Corsham - - - -	10 Geo. 4, c. 83.
Worcester - -	Fisherton, Wilton, Heytesbury, Willoughby Edge,	
	and Redhone - - - -	55 Geo. 3, c. 62.
	Dudley and Brettel Lane - - - -	2 Will. 4, c. 84.
	Evesham, First District, Pershore Division	3 Geo. 4, c. 69.
	Ditto - - - Stonebow Division	
York - -	Boroughbridge and Durham (part) - - -	2 Will. 4, c. 22.
	Doncaster to Bawtry - - - -	2 Will. 4, c. 20.
	Leeds and Wakefield - - - -	1 & 2 Geo. 4, c. 5.
	Malton and Pickering - - - -	6 Geo. 4, c. 158.
	Tadcaster Bridge to Hob Moor-lane End - -	3 Will. 4, c. 83.
	Wetherby and Knaresborough - - - -	5 Geo. 4, c. 8.
	York and Boroughbridge - - - -	58 Geo. 3, c. 2.
	York to Kexby Bridge, and Grimston to Stone	
	Dale - - - -	7 & 8 Geo. 4, c. 99.

** Arrangements have been made whereby 11 of the above-mentioned Trusts will expire on the 1st day of November 1866.

II.

TURNPIKE TRUSTS, the Acts for which were continued by the TURNPIKE TRUSTS CONTINUANCE ACT, 1865, and specifying the Amount of DEBT due thereon, on the 31st day of December 1864.

County.	Name of Trust.	Local Act.	Debt, 31 Dec. 1864.		
ENGLAND:			£.	s.	d.
Bedford	Barford	54 Geo. 3, c. 17	445	18	6
	Great Staughton to Lavendon	4 Geo. 4, c. 85	2,326	-	-
	Hockliffe and Woburn	1 & 2 Geo. 4, c. 85	800	-	-
Berks	Fyfield	3 Geo. 4, c. 38	800	-	-
	Fyfield, St. John's Bridge, and New Bridge	3 & 4 Will. 4, c. 91	4,080	-	-
	Hurley	7 Geo. 4, c. 77	5,537	-	-
	Maidenhead	7 Geo. 4, c. 70	1,900	-	-
	Reading and Basingstoke	3 Geo. 4, c. 52	200	-	-
	Speenhamland, Districts of Reading and Marlborough	{ 55 Geo. 3, c. 95; 56 Geo. 3, c. 80	1,900	-	-
	Twyford and Theale	{ 7 Geo. 4, c. 73; 1 Vict. c. 41	800	-	-
Bucks	Windsor Forest	3 Geo. 4, c. 88	950	-	-
	Aylesbury and Hockliffe	1 & 2 Will. 4, c. 63	300	-	-
	Beaconsfield and Stokenchurch	4 Geo. 4, c. 108	500	-	-
	Bicester and Aylesbury	3 Will. 4, c. 24	3,300	-	-
	Bromham and Olney	2 Will. 4, c. 18	2,230	-	-
	Buckingham to Hanwell, Upper Division	2 Will. 4, c. 34	300	-	-
	Holyhead Road, Hockliffe District	11 Geo. 4, c. 83	150	-	-
	Princes Risborough and Thame	6 Geo. 4, c. 45	515	-	-
	Wendover and Buckingham	{ 11 Geo. 4, c. 81; 1 & 2 Will. 4, c. 39	3,600	-	-
Cambridge	Red Cross	11 Geo. 4, c. 38	1,120	-	-
	Royston to Wandesford Bridge, South District	3 Geo. 4, c. 68	2,400	-	-
	St. Neot's to Cambridge	54 Geo. 3, c. 4	2,657	-	1
	Wisbech and Thorney	1 & 2 Will. 4, c. 43	5,500	-	-
Chester	Acton Bridge and Hartford Green	{ 4 Geo. 4, c. 82; 9 Geo. 4, c. 105	1,702	16	-
	Ashton and Frodsham	9 Geo. 4, c. 71	1,120	-	-
	Chelford and Holmes Chapel	1 Geo. 4, c. 17	1,109	8	11
	Chester and Frodsham	9 Geo. 4, c. 71	4,300	-	-
	Chester, Neston, and Woodside Ferry	3 Will. 4, c. 40	790	-	-
	Chester and Tarvin	10 Geo. 4, c. 25	550	-	-
	Chester and Whitchurch	3 Geo. 4, c. 11	4,431	-	-
	Chester and Wrexham	9 Geo. 4, c. 77	3,850	-	-
	Congleton and Buxton	11 Geo. 4, c. 32	4,225	10	-
	Cranage and Warrington, and Macclesfield and Nether Tabley (united)	{ 1 Geo. 4, c. 25; 1 Will. 4, c. 15	4,655	-	-
	Frodsham and Wilderspool	7 & 8 Geo. 4, c. 62	1,450	-	-
	Hinderton and Birkenhead	7 Geo. 4, c. 19	2,500	-	-
	Lawton and Cranage	1 Geo. 4, c. 38	200	-	-
	Macclesfield and Chapel-en-le-Frith	3 Will. 4, c. 59 and 120	4,352	-	-
	Macclesfield District of the Sandon	{ 5 Geo. 4, c. 24; 7 Geo. 4, c. 20	807	10	-
Cornwall	Span Smithy, Booth Lane, and Winsford	3 Geo. 4, c. 48	80	-	-
	Span Smithy and Linley Lane	5 Geo. 4, c. 25	970	-	-
	Tarporley and Whitchurch	10 Geo. 4, c. 77	5,931	16	-
	Callington	7 & 8 Geo. 4, c. 101	1,300	-	-
	Creed and St. Just	7 & 8 Geo. 4, c. 73	1,000	-	-
Cumberland	Saltash	3 Will. 4, c. 5	16,209	5	-
	Trebarwith Sands Road	6 Geo. 4, c. 84	2,324	1	11
	Brampton and Longtown	10 Geo. 4, c. 82	4,200	-	-
	Brougham Bridge	3 Will. 4, c. 80	4,300	-	-
	Carlisle and Brampton	9 Geo. 4, c. 20	1,750	-	-
	Cockermouth and Carlisle	5 Geo. 4, c. 7	3,000	-	-
	Cockermouth and Workington	2 Will. 4, c. 29	3,270	-	-
	Whitehaven	9 Geo. 4, c. 10	1,200	-	-

II.—TURNPIKE TRUSTS:—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt, 31 Dec. 1864.		
ENGLAND— <i>continued.</i>			£.	s.	d.
Derby	Alfreton and Derby	4 Geo. 4, c. 41	4,880	—	—
	Alfreton Higham, and Tibshelf	10 Geo. 4, c. 65	2,900	—	—
	Alfreton and Mansfield	52 Geo. 3, c. 7	1,700	—	—
	Ashford and Buxton, and Tideswell, &c.	2 Will. 4, c. 3	10,090	7	9
	Chesterfield to Matlock, Darley and Rowsley Bridges	4 Geo. 4, c. 28	9,174	10	5
	Derby and Burton-upon-Trent	58 Geo. 3, c. 36	600	—	—
	Derby, Mansfield, and Nutthall	11 Geo. 4, c. 95	5,800	—	—
	Derby to Uttoxeter	6 Geo. 4, c. 1	8,210	—	—
	Ideridgehay and Duffield	11 Geo. 4, c. 105	1,987	—	—
	Mansfield and Chesterfield	55 Geo. 3, c. 16	2,900	—	—
	Nottingham Road (from Derby to Risley)	7 & 8 Geo. 4, c. 27	850	—	—
	Owler Bar	6 Geo. 4, c. 101	5,457	13	4
	Sheffield and Gander Lane	1 & 2 Geo. 4, c. 54	2,310	—	—
	Temple Normanton and Tibshelf	7 & 8 Geo. 4, c. 4	2,870	—	—
	Wirksworth and Hlland Ward	11 Geo. 4, c. 105	2,400	—	—
Devon	Axminster	3 Geo. 4, c. 105	2,150	—	—
	Exmouth Road	2 Will. 4, c. 52	350	—	—
	Kingsbridge and Dartmouth	4 & 5 Will. 4, c. 73	17,628	4	9
	Moretonhampstead	3 Will. 4, c. 6	4,397	—	—
	Newton Bushel	{ 7 Geo. 4, c. 92 6 Will. 4, c. 84	4,729	11	10
	Tavistock	6 Geo. 4, c. 91	5,790	—	—
Dorset	Blandford and Poole	5 Geo. 4, c. 145	1,400	—	—
	Cerne Abbas	5 Geo. 4, c. 30	4,264	3	4
	Dorchester and Wool	11 Geo. 4, c. 24	1,625	—	—
	Sherborne	3 Geo. 4, c. 62	3,000	—	—
	Vale of Blackmoor	{ 5 Geo. 4, c. 145 1 & 2 Will. 4, c. 30	5,050	—	—
	Weymouth, Melcombe Regis, and Dorchester	6 Geo. 4, c. 100	2,300	—	—
Durham	Bishopwearmouth and Norton	2 Will. 4, c. 61	2,414	—	—
	Boroughbridge and Durham (part)	2 Will. 4, c. 22	730	—	—
	Bowes and Sunderland Bridge	{ 53 Geo. 3, c. 25 56 Geo. 3, c. 33	100	—	—
	Catterick Bridge to Durham	11 Geo. 4, c. 26	6,870	—	—
	Darlington, or Angel Inn, and Barton Lane End	1 & 2 Will. 4, c. 13	12,309	14	—
	Derwent and Shotley Bridge	3 Will. 4, c. 79	13,538	—	—
	Durham and Tyne Bridge	5 Geo. 4, c. 102	3,600	—	—
	Edmondbyers	55 Geo. 3, c. 10	295	—	—
	Stockton and Barnard Castle	6 Geo. 4, c. 13	1,400	—	—
	Sunderland and Durham	1 & 2 Will. 4, c. 64	250	—	—
Essex	Hockerill	10 Geo. 4, c. 21	250	—	—
Gloucester	Berkeley, Dursley, Wotton-under-Edge, Frocester, and Cainscross	1 & 2 Geo. 4, c. 82	3,330	—	—
	Bibury and Daney's Fancy	3 Geo. 4, c. 47	560	—	—
	Bristol (Nine Districts)	59 Geo. 3, c. 95	7,700	—	—
	Campden and Clifford	58 Geo. 3, c. 72	700	—	—
	Chipping Campden	57 Geo. 3, c. 5	342	10	—
	Cirencester and Bath	52 Geo. 3, c. 27	2,500	—	—
	Coldharbour District	1 & 2 Geo. 4, c. 83	1,040	—	—
	Elton	{ 3 Will. 4, c. 75	550	—	—
	Huntley and Mitcheldean	{ 3 Geo. 4, c. 63	2,200	—	—
	Minchinhampton, Tetbury, and Bisley	{ 3 Geo. 4, c. 61	2,641	17	—
	Nailsworth, Woodchester, and Dudbridge	{ 3 Geo. 4, c. 61	3,802	—	—
	Ditto, Nailsworth and Avening Branch	{ 3 Geo. 4, c. 61	2,533	1	3
	Newent	{ 5 Geo. 4, c. 11	3,805	—	—
	Ditto, Aston Ingham District	{ 5 Geo. 4, c. 11	750	—	—
	Sodbury Division	3 Geo. 4, c. 93	150	—	—
	Southgate	1 & 2 Geo. 4, c. 6	1,500	—	—
Hants	Aldermaston and Basingstoke	56 Geo. 3, c. 47	2,000	—	—
	Andover and Winchester, Andover District	4 Geo. 4, c. 83	534	12	—
	Bishop's Waltham and Fisher's Pond	3 Will. 4, c. 17	3,990	—	—
	Botley	10 Geo. 4, c. 81	1,500	—	—
	Cranborne Chase and New Forest	2 Will. 4, c. 64	3,950	—	—
	Farnham and Petersfield	7 Geo. 4, c. 80	5,050	—	—
	Gosport, Bishop's Waltham, Wickham, and Chawton	9 Geo. 4, c. 49	8,450	—	—

II.—TURNPIKE TRUSTS :—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt, 31 Dec. 1864.		
ENGLAND—continued.			£.	s.	d.
Hants—continued.	Odiham and Farnham - - - - -	2 Will. 4, c. 30 - - -	1,158	-	-
	Popham Lane to Winchester - - - - -	- - - - -	2,400	-	-
	Romsey and Ringwood - - - - -	4 Geo. 4, c. 120 - - -	900	-	-
	Romsey and Winchester - - - - -	- - - - -	1,350	-	-
	Stockbridge and Winchester - - - - -	4 Geo. 4, c. 15 - - -	100	-	-
	Titchfield and Cosham - - - - -	1 Will. 4, c. 61 - - -	10,350	-	-
	Whitechurch and Aldermaston - - - - -	3 Will. 4, c. 77 - - -	1,056	-	-
	Whiteparish, Romsey, and Southampton - - - - -	5 Geo. 4, c. 83 - - -	2,100	-	-
	Winchester and Alton, Lower District - - - - -	57 Geo. 3, c. 26 - - -	350	-	-
	Winchester to Newtown River - - - - -	4 Geo. 4, c. 83 - - -	2,275	-	-
Winchester and Waltham - - - - -	4 Geo. 4, c. 15 - - -	1,500	-	-	
Hereford - - -	Blue Mantle Hall - - - - -	5 Geo. 4, c. 142 - - -	200	-	-
	Ledbury - - - - -	3 Will. 4, c. 58 - - -	3,440	-	-
	Presteigne - - - - -	3 Geo. 4, c. 16 - - -	1,800	-	-
	Weobley - - - - -	7 Geo. 4, c. 135 - - -	50	-	-
	Whitney and Bredwardine - - - - -	3 Geo. 4, c. 87 - - -	1,702	18	5
	Wyeside - - - - -	5 Geo. 4, c. 104 - - -	2,946	-	-
Hertford - - -	Baldock and Bournbridge - - - - -	3 Will. 4, c. 60 - - -	3,600	-	-
	Dunstable - - - - -	1 & 2 Geo. 4, c. 107 - - -	4,450	-	-
	Pondyards and Barnet - - - - -	1 & 2 Will. 4, c. 74 - - -	1,650	-	-
	Stevenage and Biggleswade - - - - -	2 Will. 4, c. 76 - - -	600	-	-
	Watton - - - - -	1 Geo. 4, c. 70 - - -	900	-	-
	Welwyn - - - - -	1 Will. 4, c. 36 - - -	2,070	-	-
Huntingdon - - -	Bury and Stratton - - - - -	59 Geo. 3, c. 25 - - -	5,580	-	-
	Godmanchester to Cambridge - - - - -	53 Geo. 3, c. 41 - - -	260	-	-
	Godmanchester and Hartford - - - - -	55 Geo. 3, c. 35 - - -	3,600	-	-
	Kimbolton - - - - -	59 Geo. 3, c. 99 - - -	2,884	19	5
	Somersham - - - - -	1 Geo. 4, c. 79 - - -	1,220	-	-
Kent - - - - -	Ashford and Ham Street - - - - -	{ 33 Geo. 3, c. 162 - - - 54 Geo. 3, c. 27 - - - }	1,950	-	-
	Benenden - - - - -	3 Will. 4, c. 28 - - -	940	-	-
	Bethersden - - - - -	59 Geo. 3, c. 97 - - -	3,435	5	11
	Brandbridges - - - - -	10 Geo. 4, c. 56 - - -	6,745	5	6
	Canterbury and Barham - - - - -	4 Geo. 4, c. 57 - - -	3,700	-	-
	Canterbury and Ramsgate, Second District - - - - -	{ 42 Geo. 3, c. 5 - - - 3 Geo. 4, c. 39 - - - }	2,900	-	-
	Canterbury and Sandwich - - - - -	3 Geo. 4, c. 40 - - -	2,650	-	-
	Chatham and Canterbury - - - - -	52 Geo. 3, c. 81 - - -	337	10	-
	Ditto, Macknade Branch - - - - -	- - - - -	-	-	-
	Dartford and Strood - - - - -	3 Geo. 4, c. 70 - - -	800	-	-
	Dover and Sandgate - - - - -	4 Geo. 4, c. 81 - - -	2,400	-	-
	Dover to Sandwich through Waldershare - - - - -	{ 41 Geo. 3, c. 11 - - - 3 Geo. 4, c. 96 - - - }	1,750	-	-
	Faversham, Hythe, and Canterbury - - - - -	1 Will. 4, c. 6 - - -	2,150	-	-
	Goudhurst - - - - -	2 Will. 4, c. 74 - - -	2,100	-	-
	Greenwich and Woolwich, Lower Road - - - - -	5 Geo. 4, c. 56 - - -	2,346	-	8
	Herne Bay - - - - -	54 Geo. 3, c. 51 - - -	1,950	-	-
	Kippings Cross and Himwell - - - - -	10 Geo. 4, c. 26 - - -	6,396	5	-
	Malling and Strood - - - - -	6 Geo. 4, c. 25 - - -	3,045	-	-
	Sandwich, Margate, and Ramsgate - - - - -	9 Geo. 4, c. 85 - - -	1,600	-	-
	Stockershead to Bagham's Cross - - - - -	10 Geo. 4, c. 23 - - -	2,075	-	-
	Tenterden - - - - -	10 Geo. 4, c. 88 - - -	6,015	-	-
	Tonbridge and Ightham - - - - -	11 Geo. 4, c. 99 - - -	4,862	10	-
Lancaster - - -	Adlington and Westhoughton - - - - -	7 Geo. 4, c. 82 - - -	3,050	-	-
	Barton Bridge and Moses Gate - - - - -	6 Geo. 4, c. 47 - - -	500	-	-
	Barton Bridge and Stretford - - - - -	2 Will. 4, c. 28 - - -	1,550	-	-
	Blackburn to Walton Cop - - - - -	11 Geo. 4, c. 85 - - -	7,406	10	-
	Burnley to Edenfield Chapel - - - - -	54 Geo. 3, c. 60 - - -	3,100	-	-
	Hulton - - - - -	7 Geo. 4, c. 87 - - -	50	-	-
	Ince, Hindley, and Westhoughton - - - - -	6 Geo. 4, c. 22 - - -	2,300	-	-
	Kirkby, Kendal, and Kirkby Ireleth - - - - -	1 Geo. 4, c. 18 - - -	1,998	-	-
	Liverpool, Prescott, Ashton, and Warrington - - - - -	1 & 2 Will. 4, c. 29 - - -	4,070	-	-
	Liverpool and Preston - - - - -	1 Will. 4, c. 34 - - -	2,200	-	-
	Livesey Branch - - - - -	11 Geo. 4, c. 30 - - -	835	-	-
	Manchester to Rochdale, &c., Manchester District - - - - -	54 Geo. 3, c. 1 - - -	1,400	-	-
	Pendleton Roads - - - - -	16 & 17 Vict. c. 135 - - -	973	-	-

II.—TURNPIKE TRUSTS:—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt, 31 Dec. 1864.		
ENGLAND— <i>continued.</i>			£.	s.	d.
Lancaster— <i>contd.</i>	Penwortham and Wrightington - - - -	6 Geo. 4, c. 2 - -	500	-	-
	Rochdale and Edenfield - - - -	3 Will. 4, c. 84 - -	6,673	-	-
	Rochdale Lane-end to Land's End, in Heaton - -	59 Geo. 3, c. 93 - -	2,174	3	4
	Rochdale and Manchester - - - -	6 & 7 Vict. c. 91 - -	3,120	-	-
	Warrington and Lower Irlam - - - -	58 Geo. 3, c. 42 - -	9,110	4	-
	Warrington and Wigan - - - -	3 Will. 4, c. 74 - -	14,469	-	-
	Wigan and Preston, South of Yarrow - - - -	3 Geo. 4, c. 3 - -	360	-	-
Leicester - -	Bridgeford-lane and Kettering (South part of Northern Division) - - - -	4 Geo. 4, c. 56 - -	1,376	-	-
	Burton Bridge to Market Bosworth - - - -	1 Will. 4, c. 10 - -	150	-	-
	Linckley and Lutterworth - - - -	4 Geo. 4, c. 60 - -	1,919	19	9
	Leicester and Lutterworth - - - -	6 Geo. 4, c. 80 - -	759	-	-
	Leicester and Peterborough, Leicester District - -	6 & 7 Vict. c. 96 - -	4,333	6	8
	Market Harborough and Coventry - - - -	7 & 8 Vict. c. 73 - -	4,978	2	10
	Melton Mowbray - - - -	6 Geo. 4, c. 81 - -	250	-	-
	Melton Mowbray and Grantham - - - -	4 Geo. 4, c. 50 - -	1,940	-	-
Lincoln - -	Bridge End - - - -	6 Geo. 4, c. 53 - -	250	-	-
	Grantham and Nottingham, Eastern Division - -	6 Geo. 4, c. 24 - -	2,953	10	-
	Holbeach - - - -	7 & 8 Geo. 4, c. 56 - -	700	-	-
	Lincoln, Brigg, Barton, Caistor, and Melton - -	7 & 8 Geo. 4, c. 67 - -	2,568	6	8
	Louth - - - -	11 Geo. 4, c. 103 - -	3,830	3	3
	Scarho - - - -	5 Geo. 4, c. 54 - -	3,398	7	5
	Spalding and Deeping - - - -	6 & 7 Vict. c. 94 - -	4,718	15	-
Middlesex - -	Swineshead and Fosdyke - - - -	7 Geo. 4, c. 83 - -	3,695	-	-
	Pinner and Rickmersworth - - - -	11 Geo. 4, c. 113 - -	1,299	13	10
Monmouth - -	Abercarne - - - -	2 Will. 4, c. 77 - -	3,721	15	3
	Chepstow and Abergavenny, Shirenewton Branch - -	3 Will. 4, c. 94 - -	2,600	-	-
	Pontypool - - - -	59 Geo. 3, c. 121 - -	1,600	-	-
	Usk District - - - -		2,510	7	2
Norfolk - -	Lynn, South Gate - - - -	1 & 2 Will. 4, c. 20 - -	1,600	-	-
	North Walsham - - - -	1 Will. 4, c. 32 - -	2,500	-	-
	Norwich and Fakenham - - - -	2 Will. 4, c. 63 - -	5,100	-	-
	Norwich and Scole - - - -	7 Geo. 4, c. 27 - -	300	-	-
	Norwich and Yarmouth - - - -	1 Will. 4, c. 65 - -	500	-	-
	Stoke Ferry - - - -	2 Will. 4, c. 83 - -	1,225	-	-
	Wells and Fakenham - - - -	9 Geo. 4, c. 101 - -	6,900	-	-
Northampton -	Hardingstone to Old Stratford - - - -	2 Will. 4, c. 4 - -	3,660	-	-
	Higham Ferrers - - - -	3 Geo. 4, c. 86 - -	2,055	-	-
	Northampton and Cold Brayfield - - - -	7 & 8 Geo. 4, c. 71 - -	3,300	10	-
	Old Stratford to Dunchurch - - - -	3 Geo. 4, c. 91 - -	6,600	-	-
	Thorney Road - - - -	53 Geo. 3, c. 89 - -	1,000	-	-
	Wansford Road - - - -	6 & 7 Vict. c. 96 - -	715	-	-
	Wansford and Stamford - - - -	4 Geo. 4, c. 111 - -	50	-	-
	Wellingborough and Northampton - - - -	59 Geo. 3, c. 19 - -	460	-	-
Northumberland -	Elsdon and Reedwater - - - -	1 & 2 Geo. 4, c. 93 - -	600	-	-
	Ponteland - - - -	11 Geo. 4, c. 21 - -	15,060	-	-
	Wooler and Breamish - - - -	1 & 2 Will. 4, c. 23 - -	6,000	-	-
Nottingham -	Bawtry and Serooby - - - -	53 Geo. 3, c. 11 - -	600	-	-
	Clown and Budby - - - -	1 Will. 4, c. 13 - -	7,616	15	3
	Hoekerton and Kirklington - - - -	58 Geo. 3, c. 7 - -	1,490	-	-
	Kirkby and Pinxton - - - -	11 Geo. 4, c. 7 - -	885	-	-
	Mansfield and Tibshelf - - - -	2 Will. 4, c. 32 - -	2,872	10	-
	Nottingham and Derby, Eastern Division - -	7 & 8 Geo. 4, c. 27 - -	350	-	-
	Nottingham and Grantham, Western Division - -	6 Geo. 4, c. 24 - -	3,682	15	-
	Nottingham and Ilkeston - - - -	6 Geo. 4, c. 15 - -	3,859	14	1
	Nottingham and Kettering, Northern District - -	4 Geo. 4, c. 56 - -	Unknown.	-	-
	Nottingham and Mansfield - - - -	9 Geo. 4, c. 23 - -	5,850	-	-
Oxford - -	Worksop to Retford - - - -	3 Geo. 4, c. 38 - -	4,970	-	-
	Banbury, Brailes, and Barcheston - - - -	4 Geo. 4, c. 105 - -	4,384	-	-
	Barrington and Campsfield - - - -	4 & 5 Will. 4, c. 94 - -	200	-	-

II.—TURNPIKE TRUSTS:—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt, 31 Dec. 1864.		
ENGLAND— <i>continued.</i>			£.	s.	d.
Suffolk	Ipswich to H lmingham, Debenham, &c.	3 Will. 4, c. 10	4,350	—	—
	Ipswich and Stratford	2 Will. 4, c. 5	1,500	—	—
	South Toun	4 Will. 4, c. 29	490	—	—
Surrey	Bedfont and Bagshot	{ 1 Will. 4, c. 5 3 Will. 4, c. 38	4,700	—	—
	Godalming and Painshill	7 Geo. 4, c. 13	1,537	—	—
	Guildford and Alfold	10 Geo. 4, c. 64	2,833	6	8
	Guildford and Farnham	3 Geo. 4, c. 67	1,235	—	—
	Reigate	55 Geo. 3, c. 48	12,290	—	—
Sussex	Brede	2 Will. 4, c. 57	4,010	—	—
	Brighton and Newhaven	5 Geo. 4, c. 91	9,900	—	—
	Cowfold and Henfield	11 Geo. 4, c. 104	2,525	—	—
	Crouch Hill and Hurstperpoint	4 Will. 4, c. 10	500	—	—
	Five Oaks	2 Will. 4, c. 58	4,615	—	—
	Henfield	57 Geo. 3, c. 3	3,134	10	—
	Hodges and Cuckfield	3 Will. 4, c. 44	3,400	—	—
	Horsham and Crawley	4 Geo. 4, c. 42	5,250	—	—
	Horsham and Guildford	11 Geo. 4, c. 6	13,887	12	—
	Hurstperpoint and Poynings	4 Will. 4, c. 10	1,380	—	—
	Mayfield and Wadhurst	10 Geo. 4, c. 57	6,479	6	—
	Offham and Ditchelling	3 Will. 4, c. 82	6,727	10	—
	Offham to Witcheross	{ 11 Geo. 4, c. 82	800	—	—
	Ringmer and Hurst Green		1,320	—	—
	Rye	6 Geo. 4, c. 43	500	—	—
	Staplecross	4 Geo. 4, c. 65	1,500	—	—
	Storrington and Ball's Hut	3 Will. 4, c. 81	5,500	—	—
	Storrington and Wiston	1 Will. 4, c. 33	3,162	10	—
	Tunbridge Wells to Maresfield and New Road	1 Will. 4, c. 70	2,300	—	—
	Tunbridge Wells to Uckfield	10 Geo. 4, c. 55	400	—	—
	Worthing and Branch	4 Geo. 4, c. 27	1,662	10	—
Warwick	Alcester (United)	{ 54 Geo. 3, c. 84 1 & 2 Geo. 4, c. 13 7 Geo. 4, c. 23	1,200	—	—
	Ansley and Whitacre	1 Will. 4, c. 14	2,600	—	—
	Birmingham and Sperial Ash	9 Geo. 4, c. 34	200	—	—
	Birmingham to Stonebridge	2 Will. 4, c. 33	636	—	—
	Birmingham and Stratford-on-Avon	1 & 2 Geo. 4, c. 81	500	—	—
	Birmingham, Warwick, and Warmington	11 Geo. 4, c. 94	2,433	18	10
	Birmingham and Watford Gap	{ 7 Geo. 4, c. 22	2,000	—	—
	Birmingham and Kinsbury Branch		300	—	—
	Castle Bromwich and Birmingham (United)	4 Geo. 4, c. 121	1,100	—	—
	Coventry and Stoney Stanton	1 Will. 4, c. 40	3,559	16	6
	Coventry and Wolvey	53 Geo. 3, c. 6	41	—	10
	Dunchurch and Southam	55 Geo. 3, c. 11	1,610	—	—
	Evesham and Alcester, Alcester District	59 Geo. 3, c. 46	300	—	—
	Fillongley and Over Whitacre	1 Will. 4, c. 41	481	10	—
	Hinckley and Coventry	6 Geo. 4, c. 10	100	—	—
	Mancetter and Wolvey Heath	1 Will. 4, c. 14	700	—	—
	Rugby and Hinckley	3 Will. 4, c. 87	2,017	1	10
	Rugby and Kilworth	4 Geo. 3, c. 63	885	18	11
	Stonebridge and Kenilworth	54 Geo. 3, c. 15	959	15	8
	Stratford and Edgehill	59 Geo. 3, c. 54	1,540	—	—
	Stratford-upon-Avon and Long Compton	6 Geo. 4, c. 155	4,050	—	—
	Warwick and Paddlebrook and Stratford	7 & 8 Geo. 4, c. 26	200	—	—
Westmoreland	Watling-street, Bentley-lane and Branch, Pinwall-lane, and Appleby (United)	{ 1 Will. 4, c. 12 1 Will. 4, c. 14	1,809	—	—
	Ambleside	5 Geo. 4, c. 14	1,794	10	—
	Brough and Bowes, and Maiden Castle and Barrow's		750	—	—
	Brow to the Coal Works	53 Geo. 3, c. 187	1,620	—	—
Wilts	Brough and Middleton	57 Geo. 3, c. 45			
	Beckhampton	58 Geo. 3, c. 82	200	—	—
	Calne	53 Geo. 3, c. 128	400	—	—
	Calne, Hillmarton, and Lyneham	3 Will. 4, c. 92	1,450	—	—
	Chippenham	58 Geo. 3, c. 43	500	—	—
	Devizes (Consolidated)	1 Geo. 4, c. 69	850	—	—
	Draycot, or Upper District	1 Will. 4, c. 63	600	—	—

II.—TURNPIKE TRUSTS:—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt 31 Dec. 1864.		
ENGLAND—continued.			£.	s.	d.
Wilts—continued.	Everley - - - - -	1 Geo. 4, c. 24 - -	600	-	-
	Holt - - - - -	7 Geo. 4, c. 18 - -	1,544	16	-
	Malmesbury, Third District - - - - -	11 Geo. 4, c. 19 - -	7,560	-	-
	Marlborough and Froxfield - - - - -	7 & 8 Geo. 4, c. 52 - -	100	-	-
	Marlborough and Salisbury - - - - -	{ 2 Will. 4, c. 97 - - 6 Will. 4, c. 87 - - }	4,390	-	-
	Marshfield - - - - -	7 Geo. 4, c. 12 - -	700	-	-
	Melksham - - - - -	4 Geo. 4, c. 29 - -	6,558	11	6
	Swindon, Calne, and Cricklade, Third District - - - - -	{ 3 Will. 4, c. 92 - - 58 Geo. 3, c. 82 - - }	2,750	-	-
	Swindon and Christian Malford - - - - -	{ 1 Geo. 4, c. 72 - - 59 Geo. 3, c. 83 - - }	4,255	-	-
	Swindon and Cold Harbour - - - - -	7 Geo. 4, c. 137 - -	675	-	-
	Swindon, Hungerford, and Marlborough (United) - - - - -	7 Geo. 4, c. 15 - -	1,354	16	7
	Swindon and Marlborough - - - - -	11 Geo. 4, c. 37 - -	487	10	-
	Westbury - - - - -	- - - - -	1,650	-	-
	Wotton Bassett and Marlborough - - - - -	- - - - -	1,750	-	-
Worcester - -	Birmingham and Bromsgrove - - - - -	1 Will. 4, c. 11 - -	840	4	-
	Broadway and Mickleton - - - - -	5 Geo. 4, c. 28 - -	1,017	7	11
	Doglane Gate - - - - -	1 & 2 Geo. 4, c. 89 - -	1,145	-	-
	Dudley and New Inn - - - - -	2 Will. 4, c. 85 - -	2,425	18	-
	Evesham and Alcester, Evesham District - - - - -	59 Geo. 3, c. 46 - -	350	-	-
	Hundred House, First District - - - - -	{ 3 Geo. 4, c. 89 - - 1 & 2 Geo. 4, c. 91 - - }	2,590	-	-
	Hundred House, Second District - - - - -	- - - - -	2,039	19	11
	Inning's Lane - - - - -	- - - - -	100	-	-
	Kidderminster - - - - -	- - - - -	2,500	-	-
	Tenbury - - - - -	4 Geo. 4, c. 25 - -	200	-	-
	Tinker's Gate - - - - -	1 & 2 Geo. 4, c. 89 - -	300	-	-
	Upton-upon-Severn - - - - -	6 Geo. 4, c. 153 - -	450	-	-
	Welsh Gate - - - - -	1 & 2 Geo. 4, c. 89 - -	1,716	13	4
York - - -	Barnsley and Grange Moor - - - - -	6 Geo 4, c. 151 - -	3,900	-	-
	Barnsley and Pontefract - - - - -	3 Will. 4, c. 13 - -	2,513	15	3
	Bawtry and Selby - - - - -	2 Will. 4, c. 73 - -	5,806	16	-
	Beverley, Hessle and North Cave - - - - -	2 & 3 Will. 4, c. 109 - -	2,275	-	-
	Beverley and Kexby Bridge - - - - -	9 Geo. 4, c. 78 - -	200	-	-
	Beverley, Molescroft, &c. - - - - -	11 Geo. 4, c. 131 - -	2,000	-	-
	Boroughbridge to Catterick and Piersbridge - - - - -	6 Geo. 4, c. 9 - -	850	-	-
	Bradford and Wakefield - - - - -	59 Geo. 3, c. 80 - -	1,500	-	-
	Collingham and York, - - - - -	7 Geo. 4, c. 11 - -	2,375	-	-
	Colne and Broughton - - - - -	5 Geo. 4, c. 44 - -	2,270	-	-
	Doncaster and Salter's Brook - - - - -	7 Geo. 4, c. 130 - -	1,435	3	10
	Doncaster and Selby - - - - -	2 Will. 4, c. 86 - -	20,471	18	2
	Doncaster and Thorne - - - - -	6 Geo. 4, c. 185 - -	2,025	-	-
	Dunford District - - - - -	7 & 8 Vict. c. 72 - -	2,054	2	6
	Halifax and Sheffield; Huddersfield to Penistone - - - - -	59 Geo. 3, c. 91 - -	706	-	-
	Harrogate and Boroughbridge - - - - -	59 Geo. 3, c. 1 - -	500	-	-
	Harrogate and Hewick, and Ripon, and Pateley Bridge (United) - - - - -	{ 54 Geo. 3, c. 201 - - 1 & 2 Geo. 4, c. 11 - - }	925	-	-
	Holme Lane End and Heckmondwike - - - - -	5 Geo. 4, c. 90 - -	2,400	-	-
	Holmfirth District - - - - -	7 & 8 Vict. c. 72 - -	5,444	18	-
	Huddersfield and Woodhead - - - - -	1 & 2 Will. 4, c. 40 - -	3,718	15	9
	Hull and Beverley - - - - -	3 Will. 4, c. 93 - -	575	-	-
	Hull and Hedon New - - - - -	11 Geo 4, c. 96 - -	11,562	16	3
	Hull and Kirk Ella - - - - -	10 Geo. 4, c. 92 - -	2,239	15	-
	Keighley and Bradford - - - - -	55 Geo. 3, c. 51 - -	1,125	-	-
	Keighley and Halifax - - - - -	59 Geo. 3, c. 12 - -	2,464	15	11
	Leeds and Collingham - - - - -	5 Geo. 4, c. 82 - -	9,220	-	-
	Leeds and Roundhay - - - - -	10 Geo. 4, c. 90 - -	400	-	-
	Leeds, Wodehouse, Carr, and Meanwoodside - - - - -	10 Geo. 4, c. 87 - -	4,994	4	5
	Lees and Hebden Bridge - - - - -	54 Geo. 3, c. 62 - -	6,653	3	10
	Middleton, Tyas Lane End to Greta Bridge, and Bowes - - - - -	{ 54 Geo. 3, c. 31 - - 53 Geo. 3, c. 187 - - }	575	-	-
	Reeth and Tanhill - - - - -	- - - - -	60	-	-
	Richmond and Lancaster, Eastern District - - - - -	- - - - -	330	13	8
	Richmond to Lucy Cross, and Gilling to Gatherley Moore - - - - -	{ 57 Geo. 3, c. 27 - - - - - - - }	650	-	-

II.—TURNPIKE TRUSTS :—Amount of Debt due on 31 December 1864, &c.—*continued.*

County.	Name of Trust.	Local Act.	Debt 31 Dec 1864.		
			£.	s.	d.
York— <i>continued.</i>	Rotherham and Swinton - - - - -	7 & 8 Geo. 4, c. 58 - -	1,258	11	9
	Rotherham and Wentworth - - - - -	6 Geo. 4, c. 52 - -	1,343	14	-
	Sedbergh - - - - -	7 Geo. 4, c. 72 - -	806	-	-
	Skipton and Clitheroe - - - - -	1 & 2 Geo. 4, c. 31 - -	4,696	6	10
	Skipton and Knaresbrough - - - - -	1 & 2 Geo. 4, c. 16 - -	2,695	-	-
	Thirsk - - - - -	11 Geo. 4, c. 4 - -	4,233	6	8
	Thirsk and Masham - - - - -	1 & 2 Geo. 4, c. 7 - -	1,295	7	-
	Todmorden - - - - -	1 & 2 Geo. 4, c. 111 - -	10,605	-	-
	Wakefield and Austerlands - - - - -	1 & 2 Will. 4, c. 37 - -	100	-	-
	Whitecross - - - - -	7 Geo. 4, c. 126 - -	66	13	4
	Winston Bridge - - - - -	6 Geo. 4, c. 7 - -	2,150	-	-
	York to Oswaldkirk Bank - - - - -	6 Geo. 4, c. 150 - -	3,955	-	-
	York and Scarborough - - - - -	3 Will. 4, c. 9 - -	60	-	-
WALES:					
Anglesea - -	Beaumaris and Menai Bridge - - - - -	9 Geo. 4, c. 33 - -	700	-	-
Carnarvon - -	Carnarvonshire - - - - -	2 Will. 4, c. 60 - -	8,701	-	-
	Penmachno - - - - -	6 Geo. 4, c. 148 - -	1,230	-	-
	Yspytty - - - - -	59 Geo. 3, c. 98 - -	1,188	7	6
Denbigh - -	Barnhill and Wrexham - - - - -	4 Geo. 4, c. 45 - -	2,221	11	2
	Ruthin to Mold - - - - -	3 Geo. 4, c. 41 - -	2,311	2	11
	Wrexham to Denbigh, through Ruthin - - - - -	3 Geo. 4, c. 43 - -	3,356	11	7
	Wrexham to Cerrig-y-Druidion Branch - - - - -		300	-	-
	Wrexham, Ruabon and Llangollen - - - - -	1 Geo. 4, c. 45 - -	2,024	8	1
Flint - -	Chester and Northop - - - - -	9 Geo. 4, c. 74 - -	4,455	2	1
	Denbigh and Rhyddlan - - - - -	1 & 2 Geo. 4, c. 20 - -	60	-	-
	Mold and Broughton and Branch - - - - -	3 Geo. 4, c. 50 - -	2,044	-	-
	Mold and Denbigh - - - - -	3 Will. 4, c. 27 - -	500	-	-
	Pontblyddyn and Llandegla - - - - -	4 Geo. 4, c. 43 - -	2,250	-	-
	Whitchurch and Marchwiell - - - - -	1 Will. 4, c. 2 - -	2,975	-	-
	Wrexham and Mold - - - - -	59 Geo. 3, c. 43 - -	2,094	-	-
Merioneth - -	Aberdovey District - - - - -	5 Geo. 4, c. 104 - -	666	13	6
Montgomery - -	Montgomery, Second District - - - - -	3 Geo. 4, c. 49 - -	4,584	-	-
	Montgomeryshire, First District - - - - -	4 Will. c. 31 - -	21,529	13	8
	Montgomeryshire, Second District - - - - -		25,904	-	-
	Montgomeryshire, Third District - - - - -		11,088	16	-
	Montgomeryshire, Fourth District - - - - -		6,519	10	-

TURNPIKE TRUSTS ACTS.

RETURN specifying the TURNPIKE TRUSTS ACTS
which were continued by the TURNPIKE TRUSTS
CONTINUANCE ACT (1865), distinguishing those
that are FREE from DEBT; and as to the Residue,
specifying the Amount of DEBT due thereon, on
31st December 1864.

(*Mr. Whalley.*)

*Ordered, by The House of Commons, to be Printed,
2 May 1866.*

TURNPIKE TRUSTS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Income and Expenditure

OF THE SEVERAL

TURNPIKE TRUSTS

IN

ENGLAND AND WALES,

FROM 1st JANUARY 1863 TO 31st DECEMBER 1863 INCLUSIVE.

PURSUANT TO THE ACT 3 & 4 WILL. IV. c. 80.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

AN ABSTRACT OF THE GENERAL STATEMENTS OF THE INCOME

NAMES OF COUNTIES.	2.		3.		INCOME.						10. TOTAL INCOME.
	Balance in Treasurers' Hands on 1st January 1863.		Balance due to the Treasurers on 1st January 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.	
ENGLAND.	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
BEDFORDSHIRE -	2,044 17 7	-	- - -		5,123 14 1	- - -	- - -	0 5 0	156 4 2	- - -	5,280 3 3
BERKSHIRE -	2,907 17 3		241 7 5		8,697 16 3	382 10 0	180 0 0	0 5 0	193 14 3	- - -	9,454 5 6
BUCKINGHAMSHIRE	3,206 13 7		44 13 7		8,485 16 10	271 12 10	- - -	3 0 0	320 6 9	- - -	9,080 16 5
CAMBRIDGESHIRE -	2,182 1 0		37 6 8		8,509 1 5	171 1 0	- - -	0 3 3	203 10 4	- - -	8,883 16 0
CHESHIRE -	6,019 4 11		382 17 11		35,494 19 3	283 14 6	- - -	3 18 0	800 1 11	8,100 0 0	44,682 13 8
CORNWALL -	4,262 5 4		426 7 7		17,988 12 6	- - -	- - -	8 4 0	182 2 2	- - -	18,178 18 8
CUMBERLAND -	2,034 18 7		134 1 1		11,242 11 6	321 17 10	- - -	9 15 8	226 8 10	- - -	11,800 13 10
DERBYSHIRE -	7,751 17 7		285 9 0		31,933 8 9	1,025 15 11	755 2 6	11 7 9	642 3 3	- - -	34,367 18 2
DEVONSHIRE -	9,644 1 1		211 4 8		40,858 11 7	553 8 7	30 0 0	34 5 6	913 12 1	- - -	42,389 17 9
DORSETSHIRE -	6,232 16 8		64 13 10		15,789 7 11	120 0 0	- - -	5 1 3	153 10 1	- - -	16,067 17 9
DURHAM -	2,257 19 8		1,076 11 5		17,889 12 4	358 14 2	112 0 9	4 7 7	204 16 6	- - -	18,569 11 4
ESSEX -	1,602 18 9		- - -		16,494 0 2	- - -	- - -	0 4 0	925 8 10	- - -	17,419 13 0
GLOUCESTERSHIRE -	9,518 0 0		615 7 7		48,062 9 6	1,459 15 11	- - -	8 17 0	614 8 7	- - -	50,145 11 0
HAMPSHIRE -	6,802 2 10		59 0 6		16,182 6 0	3,711 14 8	20 0 0	5 6 3	309 6 8	- - -	20,228 13 7
HEREFORDSHIRE -	2,010 19 0		4,615 1 4		17,558 8 9	621 5 0	- - -	0 5 0	552 15 2	- - -	18,732 13 11
HERTFORDSHIRE -	4,024 5 6		- - -		8,838 0 6	41 19 10	- - -	- - -	112 19 11	- - -	8,993 0 3
HUNTINGDONSHIRE -	2,049 16 2		- - -		5,242 18 1	252 10 0	- - -	- - -	71 17 6	- - -	5,567 5 7
KENT -	12,169 4 9		74 0 11		38,026 18 1	1,227 11 10	- - -	8 19 6	1,314 1 1	- - -	40,577 10 6
LANCASHIRE -	19,783 14 4		2,580 5 10		85,539 6 4	1,311 7 8	50 0 0	73 0 4	2,195 0 8	- - -	89,168 15 0
LEICESTERSHIRE -	5,629 16 10		272 14 0		17,719 12 10	- - -	- - -	8 6 0	155 3 11	- - -	17,883 2 9
LINCOLNSHIRE -	4,516 10 1		140 0 2		18,045 15 0	2,192 18 9	520 0 0	5 15 4	130 12 0	- - -	20,895 1 1
MIDDLESEX -	18,126 6 10		- - -		90,481 10 10	- - -	- - -	- - -	4,560 10 0	- - -	95,042 0 10
MONMOUTHSHIRE -	3,035 1 4		1 18 1		11,735 14 2	764 11 0	- - -	9 13 3	223 12 11	- - -	12,733 11 4
NORFOLK -	6,683 5 5		- - -		10,427 18 10	- - -	- - -	1 6 6	997 18 2	- - -	11,427 3 3
NORTHAMPTONSHIRE -	4,970 13 10		443 10 10		20,172 18 0	1,066 3 8	- - -	2 5 0	421 5 3	- - -	21,662 11 11
NORTHUMBERLAND -	1,549 1 5		1,132 14 4		13,944 16 8	770 17 8	53 15 6	2 13 9	361 17 9	- - -	15,134 1 4
NOTTINGHAMSHIRE -	6,629 5 6		2,466 13 1		13,337 12 11	433 6 3	200 16 10	- - -	231 17 8	- - -	14,203 13 8
OXFORDSHIRE -	5,660 19 4		500 14 4		13,388 13 9	557 19 2	- - -	0 10 0	132 12 2	- - -	14,079 15 1
RUTLANDSHIRE -	315 18 9		- - -		1,976 9 6	- - -	- - -	1 13 4	346 15 5	- - -	2,324 18 3
SHROPSHIRE -	3,888 15 11		206 18 10		19,313 18 4	573 13 2	- - -	14 2 10	621 1 4	1,610 0 0	22,132 15 8
SOMERSETSHIRE -	7,624 6 1		633 1 1		37,308 3 8	1,033 6 1	- - -	21 6 0	659 6 3	- - -	39,022 2 0
STAFFORDSHIRE -	16,280 18 4		130 19 3		46,721 17 2	330 12 4	69 12 0	1 4 0	445 2 2	- - -	47,568 7 8
SUFFOLK -	1,836 12 0		87 4 9		5,174 13 10	24 0 0	20 0 0	1 2 0	112 7 5	- - -	5,332 3 3
SURREY -	10,024 13 3		40 13 5		40,656 9 2	279 14 6	- - -	1 1 0	387 19 1	- - -	41,325 3 9
SUSSEX -	8,016 11 5		231 7 5		24,177 16 7	365 14 9	49 0 0	0 3 0	590 1 4	- - -	25,191 15 8
WARWICKSHIRE -	4,578 12 10		494 3 7		20,081 17 3	572 19 11	- - -	14 17 0	143 1 1	- - -	20,812 15 3
WESTMORLAND -	1,465 0 6		651 19 2		3,484 11 7	- - -	- - -	6 14 0	138 15 1	- - -	3,630 8 0
WILTSHIRE -	5,331 17 9		261 0 6		20,367 11 3	597 2 11	- - -	1 5 6	1,407 5 7	- - -	22,373 5 3
WORCESTERSHIRE -	5,688 3 6		739 1 7		28,424 5 6	244 16 10	- - -	7 17 9	450 16 8	- - -	29,127 16 9
YORKSHIRE -	30,034 12 5		4,449 9 3		107,481 11 9	3,581 8 0	752 12 4	71 18 9	2,659 12 7	500 0 0	115,047 3 5
TOTAL	258,392 17 11		23,732 13 0		1,002,381 18 5	25,504 4 9	2,812 19 11	351 0 1	25,279 2 7	10,210 0 0	1,066,539 5 9
WALES.											
ANGLESEY -	1,353 8 3		- - -		4,833 8 0	- - -	- - -	0 13 6	45 12 4	- - -	4,879 13 10
CARNARVONSHIRE -	1,565 2 8		- - -		4,847 14 9	17 9 0	- - -	- - -	180 17 6	- - -	5,046 1 3
DENBIGHSHIRE -	2,696 5 7		- - -		4,921 4 11	348 15 7	- - -	0 4 6	1,161 4 2	300 0 0	6,731 9 2
FLINTSHIRE -	2,455 0 8		589 7 10		8,715 3 4	475 15 7	- - -	0 2 0	250 16 3	- - -	9,441 17 2
MERIONETHSHIRE -	693 5 7		- - -		3,683 2 11	- - -	- - -	1 7 10	13 3 7	- - -	3,697 14 4
MONTGOMERYSHIRE	3,734 19 8		562 1 6		8,493 17 2	736 11 6	- - -	1 11 9	415 1 9	- - -	9,647 2 2
	12,498 2 5		1,151 9 4		35,494 11 1	1,578 11 8	- - -	3 19 7	2,066 15 7	300 0 0	39,443 17 11
SOUTH WALES, 6 Counties -	1,667 9 6		795 9 4		29,077 16 3	7,829 18 8	840 10 0	17 6 4	1,666 17 3	- - -	39,432 8 6
TOTAL	14,165 11 11		1,946 18 8		64,572 7 4	9,408 10 4	840 10 0	21 5 11	3,733 12 10	300 0 0	78,876 6 5
SUMMARY.											
ENGLAND, 40 Counties -	258,392 17 11		23,732 13 0		1,002,381 18 5	25,504 4 9	2,812 19 11	351 0 1	25,279 2 7	10,210 0 0	1,066,539 5 9
WALES, 12 Counties -	14,165 11 11		1,946 18 8		64,572 7 4	9,408 10 4	840 10 0	21 5 11	3,733 12 10	300 0 0	78,876 6 5
TOTAL	272,558 9 10		25,679 11 8		1,066,954 5 9	34,912 15 1	3,653 9 11	372 6 0	29,012 15 5	10,510 0 0	1,145,415 12 2

AND EXPENDITURE OF THE SEVERAL TURNPIKE TRUSTS IN ENGLAND AND WALES, FROM 1st JANUARY 1863 TO 31st DECEMBER 1863 INCLUSIVE, PURSUANT TO THE ACT 3 & 4 WILL. 4. Cap. 80.

EXPENDITURE.																DEBTS.						ARREARS OF INCOME.						
11.	12.	13.	14.	15.	16.	17.	18.		19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Clerk.	Surveyor.	Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.	Bonded or Mortgage Debts.	Rate of Interest per Cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Average.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1,299 0 1	593 15 8	1,026 12 0	- - -	103 11 0	205 19 11	45 0 0	219 12 0	343 0 0	44 10 4	386 6 9	- - -	719 2 0	101 9 1	- - -	5,087 18 10	14,598 15 4	23	546 18 7	477 7 5	- - -	15,623 1 4	- - -	- - -	- - -	- - -	2,237 2 0	2,237 2	
1,999 13 6	1,553 8 2	845 18 3	- - -	40 13 0	471 1 7	30 0 0	379 1 0	564 16 0	139 6 11	1,046 7 6	21 10 0	1,830 10 0	293 1 2	180 0 0	9,395 7 1	31,534 12 11	34	344 19 7	8,234 9 5	157 19 10	40,272 1 9	99 16 8	26 18 6	15 0 0	- - -	2,883 8 1	3,025 3	
3,049 19 0	661 4 9	1,900 19 9	- - -	26 16 4	764 4 6	96 15 0	283 2 0	572 0 0	165 2 8	651 18 11	52 11 0	1,073 14 6	304 4 6	- - -	9,602 12 11	16,655 0 0	4	170 18 4	5,566 12 5	25 2 3	22,417 13 0	- - -	- - -	12 0 0	136 16 7	2,665 5 9	2,814 2	
1,643 9 7	1,307 12 1	2,586 5 3	- - -	64 0 4	539 9 9	77 5 0	190 3 9	707 10 0	132 2 3	805 6 10	80 0 6	637 1 0	210 18 1	- - -	8,981 4 5	22,689 10 1	3	- - -	458 2 6	172 1 10	23,319 14 5	- - -	- - -	- - -	- - -	2,219 7 9	2,219 7	
8,474 19 3	1,728 9 5	4,728 8 0	56 15 0	29 14 0	807 13 0	143 2 0	863 16 0	1,328 14 0	672 19 4	4,833 15 11	8,382 12 5	10,190 0 11	630 12 9	- - -	42,871 12 0	154,680 4 10	34	1,330 4 1	10,477 12 8	104 7 3	166,592 8 10	820 6 8	150 0 0	72 5 3	718 8 6	7,551 15 11	9,312 16	
4,580 17 3	1,834 4 10	2,516 11 2	10 0 0	106 17 0	557 5 5	109 10 0	277 0 0	792 10 0	85 13 3	3,650 1 5	1,756 13 8	658 15 0	451 14 6	- - -	17,387 13 6	87,361 12 3	42	50 13 9	14,120 11 6	220 1 6	101,752 19 0	- - -	- - -	42 0 0	4,847 4 5	4,889 4		
4,330 9 2	1,309 3 5	1,130 13 0	- - -	20 13 6	429 7 4	139 8 9	258 8 6	741 10 3	27 9 9	1,571 0 8	83 17 11	2,045 0 0	232 2 6	- - -	12,319 4 9	66,932 7 6	2	20 0 0	772 4 9	216 6 6	67,940 18 9	177 15 0	130 0 6	16 2 6	53 11 0	1,598 13 1	1,976 2	
9,395 12 7	3,664 6 8	3,043 6 6	6 6 0	40 9 6	849 2 1	63 16 3	618 7 0	1,166 4 1	789 8 10	6,663 13 7	1,046 14 1	4,376 17 1	542 4 3	755 2 6	33,021 11 0	169,680 12 7	34	823 3 7	41,690 18 7	32 0 3	212,226 15 0	1,598 1 6	65 0 0	34 19 0	8,844 16 0	10,570 1		
10,428 7 6	1,290 17 10	2,815 1 7	- - -	74 11 10	1,993 8 8	104 10 0	800 0 7	1,505 12 1	335 2 6	13,912 18 6	1,237 3 7	7,021 1 6	1,161 0 1	30 0 0	42,109 16 3	381,108 9 10	4	952 16 6	71,664 1 11	643 13 1	454,369 1 4	25 16 8	13 13 2	1 0 0	38 11 9	10,356 11 0	10,435 12	
4,065 17 3	1,539 11 1	1,306 18 4	19 1 3	48 4 2	609 11 9	65 2 0	637 0 0	772 0 0	660 0 11	3,012 4 8	517 0 3	2,772 10 0	430 4 1	- - -	16,475 5 9	117,155 19 11	33	1,487 3 0	24,140 14 5	57 2 3	142,840 19 7	198 1 8	164 14 6	24 0 0	5,817 18 7	6,204 14		
5,852 0 7	2,425 0 7	3,308 1 8	- - -	11 19 8	678 14 6	130 0 0	406 15 0	1,003 11 8	128 2 2	1,779 4 2	735 2 0	1,988 2 8	408 3 0	112 0 9	18,966 18 5	56,207 2 4	32	285 8 4	18,687 10 8	1,376 11 5	76,556 12 9	210 6 8	280 12 7	190 0 0	1,023 6 11	2,160 12 7	3,864 18	
4,855 10 3	2,667 13 7	5,180 3 3	30 0 0	49 12 9	743 15 6	35 0 0	496 10 0	694 10 0	43 18 6	80 5 10	318 9 7	500 0 0	1,824 7 9	- - -	17,519 17 0	750 0 0	5	3,311 17 8	- - -	- - -	4,061 17 8	- - -	- - -	230 1 10	- - -	1,502 14 9	1,732 16	
14,263 10 11	7,221 18 8	7,879 4 3	- - -	445 15 10	1,786 9 9	25 10 0	1,120 10 8	2,677 3 5	1,590 11 0	4,712 3 7	681 15 9	6,248 15 6	1,117 19 6	- - -	49,771 8 10	196,333 12 11	24	1,370 11 10	7,801 5 11	248 9 8	205,754 0 4	95 16 9	147 15 5	208 18 2	189 11 2	9,525 4 3	10,167 5	
5,935 3 2	1,248 19 3	2,405 17 9	- - -	8 12 8	957 4 11	59 4 0	908 12 6	1,228 1 9	492 2 6	1,664 12 5	1,368 14 2	1,766 19 9	901 5 0	20 0 0	18,965 9 10	81,445 10 0	3	368 4 11	15,062 0 1	128 11 6	97,004 6 6	115 6 8	100 0 0	467 0 0	175 12 3	8,134 17 7	8,992 16	
8,279 5 7	2,187 16 0	1,636 14 5	- - -	52 1 1	528 12 7	15 0 0	284 11 6	1,038 10 0	68 6 1	1,619 9 5	45 13 5	1,572 1 4	238 12 7	- - -	17,566 14 0	40,283 15 7	44	331 14 11	9,280 16 11	4,016 3 7	53,912 11 0	- - -	- - -	10 10 0	23 7 6	2,578 1 2	2,611 18	
2,233 14 10	703 9 11	1,950 10 10	- - -	89 5 6	510 11 7	65 5 0	332 0 0	753 17 0	57 2 0	693 19 2	69 8 10	695 0 0	188 8 3	- - -	8,342 12 11	19,708 0 0	34	648 0 0	5,464 8 9	- - -	25,820 8 9	- - -	- - -	16 5 0	4,674 12 10	4,690 17		
1,505 7 8	785 1 7	857 11 1	46 11 6	60 8 11	258 0 2	76 6 0	182 10 0	410 0 0	65 3 4	563 12 6	- - -	738 18 0	206 4 6	- - -	5,755 15 3	14,484 19 5	35	60 0 0	109 12 0	17 4 4	14,671 15 9	- - -	- - -	- - -	- - -	1,878 10 10	1,878 10	
7,740 0 7	7,317 5 7	10,294 7 6	45 0 0	267 17 0	1,388 4 6	193 1 0	1,096 6 4	1,869 17 9	701 10 9	2,938 18 7	1,362 5 2	2,847 1 8	1,685 9 1	- - -	39,747 5 6	113,139 4 4	34	6,152 5 3	31,946 8 8	-								

THE GENERAL STATEMENTS OF THE INCOME AND EXPENDITURE
OF THE SEVERAL TRUSTS

ARE ARRANGED IN THIRTY-EIGHT COLUMNS

UNDER THE FOLLOWING HEADS:

Col. 1.—NAMES OF TRUSTS : alphabetically arranged, in their respective Counties.

BALANCES :

- 2.—Balance in Treasurers' Hands, 1st January 1863.
 - 3.—Balance due to the Treasurers, 1st January 1863.
-

INCOME :

- 4.—Revenue received from Tolls.
 - 5.—Parish Composition in lieu of Statute Duty.
 - 6.—Estimated Value of Statute Duty performed.
 - 7.—Revenue from Fines.
 - 8.—Revenue from Incidental Receipts.
 - 9.—Amount of Money borrowed on the Security of the Toll.
 - 10.—TOTAL INCOME.
-

EXPENDITURE :

- 11.—Manual Labour.
 - 12.—Team Labour and Carriage of Materials.
 - 13.—Materials for Surface Repairs.
 - 14.—Land purchased.
 - 15.—Damage done in obtaining Materials.
 - 16.—Tradesmen's Bills.
 - 17.—Salaries of Treasurer.
 - 18.—Salaries of Clerk.
 - 19.—Salaries of Surveyor.
 - 20.—Law Charges.
 - 21.—Interest of Debt.
 - 22.—Improvements.
 - 23.—Debts paid off.
 - 24.—Incidental Expenses.
 - 25.—Estimated Value of Statute Duty performed.
 - 26.—TOTAL EXPENDITURE.
-

DEBTS :

- 27.—Bonded or Mortgage Debts.
 - 28.—Rate of Interest per Cent.
 - 29.—Floating Debts.
 - 30.—Unpaid Interest.
 - 31.—Balance due to Treasurers, 31st December 1863.
 - 32.—TOTAL DEBTS.
-

ARREARS OF INCOME :

- 33.—Arrears of Tolls for current Year.
 - 34.—Arrears of Parish Composition for current Year.
 - 35.—Arrears of other Receipts for current Year.
 - 36.—Arrears of former Years.
 - 37.—Balance in Treasurers' Hands, 31st December 1863.
 - 38.—TOTAL ASSETS.
-

AN ABSTRACT of the General Statements of INCOME and EXPENDITURE
of the several TURNPIKE TRUSTS in the different Counties in *England*
and *Wales* : viz.—

ENGLAND :

County of BEDFORD	-	-	11 Trusts	-	-	p. 6
— BERKS	-	-	15 Trusts	-	-	p. 6
— BUCKS	-	-	13 Trusts	-	-	p. 6
— CAMBRIDGE	-	-	13 Trusts	-	-	p. 10
— CHESTER	-	-	36 Trusts	-	-	p. 10
— CORNWALL	-	-	14 Trusts	-	-	p. 14
— CUMBERLAND	-	-	14 Trusts	-	-	p. 14
— DERBY	-	-	37 Trusts	-	-	p. 14
— DEVON	-	-	31 Trusts	-	-	p. 18
— DORSET	-	-	19 Trusts	-	-	p. 18
— DURHAM	-	-	18 Trusts	-	-	p. 22
— ESSEX	-	-	5 Trusts	-	-	p. 22
— GLOUCESTER	-	-	41 Trusts	-	-	p. 22
— HANTS	-	-	35 Trusts	-	-	p. 26
— HEREFORD	-	-	14 Trusts	-	-	p. 30
— HERTFORD	-	-	11 Trusts	-	-	p. 30
— HUNTINGDON	-	-	6 Trusts	-	-	p. 30
— KENT	-	-	47 Trusts	-	-	p. 34
— LANCASTER	-	-	56 Trusts	-	-	p. 34
— LEICESTER	-	-	20 Trusts	-	-	p. 38
— LINCOLN	-	-	27 Trusts	-	-	p. 42
— MIDDLESEX	-	-	5 Trusts	-	-	p. 42
— MONMOUTH	-	-	10 Trusts	-	-	p. 46
— NORFOLK	-	-	16 Trusts	-	-	p. 46
— NORTHAMPTON	-	-	26 Trusts	-	-	p. 46
— NORTHUMBERLAND	-	-	16 Trusts	-	-	p. 50
— NOTTINGHAM	-	-	21 Trusts	-	-	p. 50
— OXFORD	-	-	21 Trusts	-	-	p. 50
— RUTLAND	-	-	4 Trusts	-	-	p. 54
— SALOP	-	-	26 Trusts	-	-	p. 54
— SOMERSET	-	-	25 Trusts	-	-	p. 54
— STAFFORD	-	-	49 Trusts	-	-	p. 58
— SUFFOLK	-	-	13 Trusts	-	-	p. 62
— SURREY	-	-	19 Trusts	-	-	p. 62
— SUSSEX	-	-	48 Trusts	-	-	p. 62
— WARWICK	-	-	32 Trusts	-	-	p. 66
— WESTMORLAND	-	-	9 Trusts	-	-	p. 70
— WILTS	-	-	36 Trusts	-	-	p. 70
— WORCESTER	-	-	31 Trusts	-	-	p. 74
— YORK	-	-	126 Trusts	-	-	p. 74

WALES :

County of ANGLESEY	-	-	2 Trusts	-	-	p. 86
— CARNARVON	-	-	4 Trusts	-	-	p. 86
— DENBIGH	-	-	9 Trusts	-	-	p. 86
— FLINT	-	-	10 Trusts	-	-	p. 86
— MERIONETH	-	-	5 Trusts	-	-	p. 86
— MONTGOMERY	-	-	21 Trusts	-	-	p. 90
SOUTH WALES	-	-	6 Trusts	-	-	p. 90

ENGLAND.

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1863.	3. Balance due to the Treasurers on 1st Jan. 1863.	INCOME.					
			4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi- of the Tol
COUNTY OF BEDFORD.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Barford - - - -	382 14 9	- - -	479 6 8	- - -	- - -	- - -	- - -	- - -
2. Bedford and Kimbolton - -	322 14 0	- - -	314 0 0	- - -	- - -	0 2 6	2 4 0	- - -
3. Bedford and Luton - -	58 7 10	- - -	466 0 0	- - -	- - -	0 2 6	0 2 6	- - -
4. Bedford and Newport Pagnell -	81 15 6	- - -	288 0 0	- - -	- - -	- - -	- - -	- - -
5. Bedford and Woburn - -	146 13 4	- - -	335 11 3	- - -	- - -	- - -	0 4 0	- - -
6. Biggleswade to Alconbury Hill -	48 11 4	- - -	656 0 0	- - -	- - -	- - -	142 9 8	- - -
7. Great Staughton to Lavendon -	43 7 5	- - -	655 0 0	- - -	- - -	- - -	0 5 0	- - -
8. Hitchin and Bedford - -	203 4 10	- - -	556 17 10	- - -	- - -	- - -	- - -	- - -
9. Hockliffe and Woburn - -	229 11 8	- - -	507 0 0	- - -	- - -	- - -	6 14 0	- - -
10. Luton District - - - -	431 5 4	- - -	730 8 4	- - -	- - -	- - -	- - -	- - -
11. Puddlehill - - - -	96 11 7	- - -	135 10 0	- - -	- - -	- - -	4 5 0	- - -
£	2,044 17 7	- - -	5,123 14 1	- - -	- - -	0 5 0	156 4 2	- - -
COUNTY OF BERKS.								
1. Besselsleigh to Hungerford -	429 2 1	- - -	800 10 0	105 0 0	20 0 0	- - -	3 10 0	- - -
2. Chilton - - - -	75 8 5	- - -	522 6 10	- - -	- - -	- - -	8 17 0	- - -
3. Fyfield - - - -	- - -	6 19 3	151 19 3	- - -	- - -	- - -	6 4 6	- - -
4. Fyfield, St. John's Bridge, and Newbridge - - - -	- - -	10 8 4	627 1 0	277 10 0	36 0 0	- - -	14 8 0	- - -
5. Harwell and Streatley - -	182 8 0	- - -	96 0 0	- - -	100 0 0	- - -	- - -	- - -
6. Hincksey Road - - - -	324 16 8	- - -	270 1 9	- - -	- - -	- - -	2 8 1	- - -
7. Hurley - - - -	14 8 2	- - -	87 12 11	- - -	- - -	- - -	1 0 0	- - -
8. Leckford or Sousley Water - -	70 9 4	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -
9. Maidenhead - - - -	120 13 6	- - -	623 14 3	- - -	- - -	0 5 0	3 8 6	- - -
10. Reading and Basingstoke - -	- - -	223 19 10	868 15 7	- - -	- - -	- - -	2 12 6	- - -
11. Shillingford, Wallingford, and Reading - - - -	293 6 4	- - -	1,018 3 4	- - -	- - -	- - -	95 0 0	- - -
12. Speenhamland, Districts of Reading and Marlborough - - - -	206 16 10	- - -	451 0 0	- - -	- - -	- - -	24 19 6	- - -
13. Twyford and Theale - - - -	716 4 8	- - -	1,062 11 4	- - -	- - -	- - -	20 6 2	- - -
14. Wallingford, Wantage, and Faring- don - - - -	150 1 5	- - -	1,510 0 0	- - -	- - -	- - -	11 0 0	- - -
15. Windsor Forest - - - -	324 1 10	- - -	548 0 0	- - -	24 0 0	- - -	- - -	- - -
£	2,907 17 3	241 7 5	8,697 16 3	382 10 0	180 0 0	0 5 0	193 14 3	- - -
COUNTY OF BUCKS.								
1. Aylesbury and Hockliffe - -	110 5 2	- - -	566 0 0	- - -	- - -	0 4 0	4 0 0	- - -
2. Beaconsfield and Red Hill - -	1,242 2 10	- - -	540 0 0	- - -	- - -	0 13 6	61 2 0	- - -
3. Beaconsfield and Stokenchurch -	469 14 5	- - -	852 18 9	- - -	- - -	- - -	99 14 3	- - -
4. Bicester and Aylesbury - -	76 9 0	- - -	730 0 0	97 0 0	- - -	0 12 0	9 0 0	- - -
5. Bromham and Olney - - - -	67 9 0	- - -	448 1 0	- - -	- - -	- - -	5 6 0	- - -
6. Buckingham to Hanwell, Upper Division - - - -	- - -	23 19 2	343 10 0	- - -	- - -	- - -	0 6 0	- - -
7. Buckingham and Newport Pagnell -	- - -	10 13 11	989 8 4	- - -	- - -	0 3 9	- - -	- - -
8. Buckingham and Towcester - -	170 19 0	- - -	385 0 0	- - -	- - -	- - -	- - -	- - -
9. Colnbrook, Datchet, and Slough -	261 18 8	- - -	1,054 0 0	- - -	- - -	- - -	74 0 6	- - -
10. Holyhead Road, Hockliffe District -	- - -	10 0 6	204 13 4	174 12 10	- - -	- - -	- - -	- - -
11. Princes Risborough and Thame -	214 7 10	- - -	606 0 0	- - -	- - -	0 9 9	- - -	- - -
12. Wendover and Buckingham - -	578 5 0	- - -	1,206 0 0	- - -	- - -	0 17 0	39 0 0	- - -
13. Wendover and Oak Lane - - -	15 2 8	- - -	560 5 5	- - -	- - -	- - -	27 18 0	- - -
£	3,206 13 7	44 13 7	8,485 16 10	271 12 10	- - -	3 0 0	320 6 9	- - -

ENGLAND.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 479 6 8	141 8 0	39 14 11	78 11 11	- - -	- - -	16 18 10	- - -	20 0 0	42 0 0
2. 316 6 6	88 6 2	33 8 1	54 3 10	- - -	- - -	21 8 2	5 0 0	12 12 0	25 0 0
3. 466 5 0	147 6 0	71 15 4	201 10 8	- - -	- - -	5 2 10	- - -	20 0 0	50 0 0
4. 288 0 0	64 2 11	78 7 9	111 12 2	- - -	- - -	7 0 5	5 5 0	20 0 0	30 0 0
5. 335 15 3	79 5 0	65 15 0	91 11 2	- - -	- - -	4 11 6	- - -	20 0 0	a 20 0 0
6. 798 9 8	213 9 0	117 7 0	150 13 1	- - -	40 17 2	54 3 4	10 0 0	25 0 0	- - -
7. 655 5 0	246 14 1	43 13 11	94 18 8	- - -	27 16 6	38 4 9	7 0 0	15 0 0	26 0 0
8. 556 17 10	145 10 6	94 7 7	98 1 8	- - -	34 17 4	34 2 0	5 5 0	32 0 0	80 0 0
9. 513 14 0	143 14 9	33 11 0	96 16 4	- - -	- - -	8 3 9	b 12 10 0	b 25 0 0	b 50 0 0
10. 730 8 4	- - -	- - -	- - -	- - -	- - -	5 19 10	- - -	10 0 0	- - -
11. 139 15 0	29 3 8	15 15 1	48 12 6	- - -	- - -	10 4 6	- - -	20 0 0	20 0 0
5,280 3 3	1,299 0 1	593 15 8	1,026 12 0	- - -	103 11 0	205 19 11	45 0 0	219 12 0	343 0 0
1. 929 0 0	171 8 2	155 10 9	103 4 6	- - -	6 10 0	10 9 7	- - -	21 0 0	50 0 0
2. 531 3 10	79 5 6	244 2 11	39 9 10	- - -	1 17 6	31 1 8	- - -	10 10 0	40 0 0
3. 158 3 9	50 0 0	19 11 8	32 5 0	- - -	- - -	3 14 0	- - -	10 10 0	12 0 0
4. 954 19 0	239 3 10	167 17 6	196 9 3	- - -	14 7 6	18 9 1	10 0 0	20 0 0	40 0 0
5. 196 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	c 20 0 0
6. 272 9 10	107 10 5	94 5 6	11 0 0	- - -	- - -	35 12 11	- - -	15 15 0	- - -
7. 88 12 11	- - -	- - -	- - -	- - -	- - -	6 13 6	- - -	5 0 0	- - -
8. 60 0 0	d 56 14 0	- - -	- - -	- - -	- - -	2 2 8	- - -	5 0 0	- - -
9. 627 7 9	80 13 3	39 3 6	49 5 1	- - -	2 0 0	40 8 7	10 0 0	40 0 0	50 0 0
10. 871 8 1	244 4 1	202 17 0	131 3 3	- - -	- - -	57 14 1	- - -	50 0 0	50 0 0
11. 1,113 3 4	135 0 0	29 10 0	33 12 6	- - -	- - -	17 7 6	- - -	30 0 0	e 30 0 0
1. 475 19 6	154 14 0	51 4 0	18 0 0	- - -	- - -	75 7 0	- - -	40 0 0	84 16 0
2. 1,082 17 6	292 17 6	46 16 0	6 0 0	- - -	7 10 0	102 19 9	- - -	41 6 0	63 0 0
3. 1,521 0 0	270 4 3	433 15 9	188 11 10	- - -	6 5 0	24 10 3	10 0 0	55 0 0	80 0 0
4. 572 0 0	117 18 6	68 13 7	36 17 0	- - -	2 3 0	44 11 0	- - -	25 0 0	45 0 0
5. 9,454 5 6	1,999 13 6	1,553 8 2	845 18 3	- - -	40 13 0	471 1 7	30 0 0	379 1 0	564 16 0
1. 570 4 0	165 7 2	21 8 5	197 19 4	- - -	- - -	22 19 6	15 15 0	25 0 0	40 0 0
2. 601 15 6	262 9 10	12 3 0	228 15 9	- - -	- - -	116 8 8	4 0 0	27 10 0	30 0 0
3. 952 13 0	322 7 4	16 0 0	168 2 5	- - -	- - -	62 6 0	- - -	23 2 0	85 0 0
4. 836 12 0	f 243 10 6	- - -	g 261 4 3	- - -	- - -	42 7 5	20 0 0	25 0 0	40 0 0
5. 453 7 0	146 10 5	72 4 3	48 14 5	- - -	7 11 6	9 19 5	10 0 0	15 0 0	35 0 0
6. 343 16 0	148 10 2	41 0 0	23 8 0	- - -	1 19 10	4 17 7	10 0 0	10 10 0	30 0 0
7. 989 12 1	254 11 6	64 7 11	329 1 3	- - -	17 5 0	23 14 8	5 0 0	25 0 0	45 0 0
8. 385 0 0	201 19 9	103 12 2	85 11 6	- - -	- - -	22 6 6	- - -	- - -	- - -
9. 1,128 0 6	284 9 0	207 9 9	193 17 10	- - -	- - -	324 13 10	- - -	60 0 0	78 0 0
10. 379 6 2	177 3 1	18 14 8	73 19 1	- - -	- - -	13 0 1	5 0 0	20 0 0	30 0 0
11. 606 9 9	h 382 0 0	- - -	- - -	- - -	- - -	31 4 11	10 0 0	10 0 0	15 0 0
1. 1,245 17 0	178 1 10	52 1 4	236 17 2	- - -	- - -	52 17 6	17 0 0	17 0 0	60 0 0
2. 588 3 5	282 18 5	52 3 3	53 8 9	- - -	- - -	37 8 5	- - -	25 0 0	84 0 0
3. 9,080 16 5	3,049 19 0	661 4 9	1,900 19 9	- - -	26 16 4	764 4 6	96 15 0	283 2 0	572 0 0

e For $\frac{1}{2}$ year.

f Including allowance to parishes.

g Including team labour.

h Paid to parishes.

ENGLAND.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	25. TOTAL EXPENDITURE.
COUNTY OF BEDFORD.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Barford - - - -	4 13 4	33 10 2	- - -	29 8 6	7 15 0	- - -	414 0
2. Bedford and Kimbolton - -	7 4 2	15 2 0	- - -	a 212 5 6	1 11 6	- - -	476 1
3. Bedford and Luton - - -	5 2 8	- - -	- - -	- - -	3 15 0	- - -	504 12
4. Bedford and Newport Pagnell -	4 7 8	- - -	- - -	- - -	3 15 0	- - -	324 10
5. Bedford and Woburn - - -	4 2 8	41 10 0	- - -	- - -	5 10 0	- - -	332 5
6. Biggleswade to Alconbury Hill -	9 0 8	- - -	- - -	- - -	14 19 6	- - -	635 9
7. Great Staughton to Lavendon -	9 19 2	69 1 7	- - -	- - -	10 4 9	- - -	588 13
8. Hitchin and Bedford - - -	- - -	11 18 5	- - -	- - -	4 3 10	- - -	540 6
9. Hockliffe and Woburn - - -	- - -	36 0 0	- - -	200 0 0	7 12 6	- - -	613 8
10. Luton District - - - -	- - -	179 4 7	- - -	b 277 8 0	24 17 0	- - -	497 9
11. Puddlehill - - - -	- - -	- - -	- - -	- - -	17 5 0	- - -	161 0
£	44 10 4	386 6 9	- - -	719 2 0	101 9 1	- - -	5,087 18
COUNTY OF BERKS.							
1. Besselsleigh to Hungerford - -	- - -	108 17 11	- - -	c 396 0 0	8 9 2	20 0 0	1,051 10
2. Chilton - - - -	10 3 0	12 0 0	21 10 0	- - -	1 15 2	- - -	491 15
3. Fyfield - - - -	1 1 0	24 0 0	- - -	- - -	0 7 1	- - -	153 8
4. Fyfield, St. John's Bridge, and Newbridge - - - -	19 5 4	103 7 10	- - -	- - -	16 12 10	36 0 0	881 13
5. Harwell and Streatley - - -	3 16 9	30 0 0	- - -	- - -	- - -	100 0 0	163 16
6. Hincsey Road - - - -	29 19 10	- - -	- - -	- - -	29 1 3	- - -	323 4
7. Hurley - - - -	- - -	55 18 3	- - -	- - -	- - -	- - -	67 11
8. Leckford or Sousley Water - -	- - -	- - -	- - -	- - -	0 13 9	- - -	64 10
9. Maidenhead - - - -	- - -	99 3 8	- - -	150 0 0	39 10 8	- - -	600 4
10. Reading and Basingstoke - -	- - -	9 13 4	- - -	- - -	57 12 1	- - -	803 3
11. Shillingford, Wallingford, and Reading - - - -	- - -	220 2 2	- - -	d 499 0 0	44 12 7	- - -	1,039 4
12. Speenhamland, Districts of Reading and Marlborough - - -	11 6 0	46 18 5	- - -	- - -	15 0 11	- - -	497 6
13. Twyford and Theale - - -	58 17 8	72 10 10	- - -	400 0 0	46 11 8	- - -	1,138 9
14. Wallingford, Wantage, and Faring- don - - - -	- - -	211 3 2	- - -	f 189 10 0	22 14 10	- - -	1,491 15
15. Windsor Forest - - - -	4 17 4	52 11 11	- - -	f 196 0 0	9 19 2	24 0 0	627 11
£	139 6 11	1,046 7 6	21 10 0	1,830 10 0	293 1 2	180 0 0	9,395 7
COUNTY OF BUCKS.							
1. Aylesbury and Hockliffe - - -	5 4 6	17 16 11	- - -	100 0 0	17 13 0	- - -	629 3
2. Beaconsfield and Red Hill - -	36 3 2	- - -	5 10 0	- - -	15 2 6	- - -	738 2
3. Beaconsfield and Stokenchurch -	9 1 4	10 15 4	- - -	325 0 0	17 10 11	- - -	1,039 5
4. Bicester and Aylesbury - - -	- - -	168 19 1	- - -	- - -	11 3 0	- - -	812 4
5. Bromham and Olney - - - -	10 2 6	58 8 0	- - -	- - -	15 13 9	- - -	429 4
6. Buckingham to Hanwell, Upper Division - - - -	14 15 0	11 13 0	- - -	- - -	1 7 3	- - -	298 0
7. Buckingham and Newport Pagnell -	10 11 0	177 10 0	46 0 0	- - -	5 11 6	- - -	1,003 12
8. Buckingham and Towcester - -	18 19 2	- - -	- - -	f 100 0 0	8 2 6	- - -	540 11
9. Colnbrook, Datchet, and Slough -	- - -	- - -	- - -	- - -	151 11 9	- - -	1,300 2
10. Holyhead Road, Hockliffe District -	19 3 1	7 4 9	- - -	- - -	5 8 6	- - -	369 13
11. Princes Risborough and Thame -	19 1 8	30 2 10	1 1 0	150 0 0	16 15 6	- - -	665 5
12. Wendover and Buckingham - -	22 1 3	169 9 0	- - -	398 14 6	14 7 6	- - -	1,218 10
13. Wendover and Oak Lane - - -	- - -	- - -	- - -	- - -	23 16 10	- - -	558 15
£	165 2 8	651 18 11	52 11 0	1,073 14 6	304 4 6	- - -	9,602 12

(Continued from page 7.)

a For debts of 875*l*. b For debts of 332*l*. 10*s*. c For debts of 400*l*. d For debts of 500*l*. 10*s*. 5*d*.

ENGLAND.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 576 2 0	5	62 16 3	180 0 0	- -	818 18 3	- -	- -	- -	- -	448 0 9	448 0 9
2. 2,581 13 4	$\frac{1}{2}$	- -	51 11 1	- -	2,633 4 5	- -	- -	- -	- -	162 19 1	162 19 1
3. - - -	-	128 14 1	- -	- -	128 14 1	- -	- -	- -	- -	20 0 4	20 0 4
4. - - -	-	119 18 1	- -	- -	119 18 1	- -	- -	- -	- -	45 4 7	45 4 7
5. 1,037 10 0	4	78 10 2	- -	- -	1,116 0 2	- -	- -	- -	- -	150 3 3	150 3 3
6. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	211 11 3	211 11 3
7. 2,326 0 0	3	- -	- -	- -	2,326 0 0	- -	- -	- -	- -	109 19 0	109 19 0
8. 297 0 0	4	157 0 0	- -	- -	454 0 0	- -	- -	- -	- -	219 16 4	219 16 4
9. 800 0 0	4	- -	- -	- -	800 0 0	- -	- -	- -	- -	129 17 4	129 17 4
10. 6,980 10 0	3	- -	245 16 4	- -	7,226 6 4	- -	- -	- -	- -	664 4 3	664 4 3
11. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	75 5 10	75 5 10
14,598 15 4	- -	546 18 7	477 7 5	- -	15,623 1 4	- -	- -	- -	- -	2,237 2 0	2,237 2 0
1. 3,250 0 0	$3\frac{1}{4}$	- -	- -	- -	3,250 0 0	- -	26 18 6	- -	- -	306 12 0	333 10 6
2. 300 0 0	4	- -	- -	- -	300 0 0	- -	- -	- -	- -	114 16 8	114 16 8
3. 800 0 0	3	- -	24 0 0	2 4 3	826 4 3	- -	- -	- -	- -	- -	- -
4. 4,080 0 0	5	24 10 1	1,867 9 0	- -	5,971 19 1	- -	- -	- -	- -	62 17 6	62 17 6
5. 2,900 0 0	5	- -	6,205 0 0	- -	9,105 0 0	- -	- -	- -	- -	214 11 3	214 11 3
6. - - -	-	26 5 9	- -	- -	26 5 9	- -	- -	- -	- -	274 1 7	274 1 7
7. 5,537 0 0	1	- -	- -	- -	5,537 0 0	- -	- -	- -	- -	35 9 4	35 9 4
8. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	65 18 11	65 18 11
9. 2,100 0 0	4 & 5	- -	- -	- -	2,100 0 0	- -	- -	- -	- -	147 16 6	147 16 6
10. 200 0 0	5	- -	- -	155 15 7	355 15 7	- -	- -	- -	- -	- -	- -
1. 3,957 12 11	4	294 3 9	117 18 11	- -	4,369 15 7	99 16 8	- -	15 0 0	- -	367 4 11	482 1 7
2. 1,900 0 0	$3\frac{1}{4}$	- -	12 10 3	- -	1,912 10 3	- -	- -	- -	- -	185 10 0	185 10 0
3. 1,100 0 0	e 4	- -	7 11 3	- -	1,107 11 3	- -	- -	- -	- -	660 12 9	660 12 9
4. 4,260 0 0	5	- -	- -	- -	4,260 0 0	- -	- -	- -	- -	179 6 4	179 6 4
5. 1,150 0 0	4	- -	- -	- -	1,150 0 0	- -	- -	- -	- -	268 10 4	268 10 4
31,534 12 11	- -	344 19 7	8,234 9 5	157 19 10	40,272 1 9	99 16 8	26 18 6	15 0 0	- -	2,883 8 1	3,025 3 3
1. 300 0 0	5	- -	- -	- -	300 0 0	- -	- -	- -	- -	51 5 4	51 5 4
2. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	1,105 15 5	1,105 15 5
3. 500 0 0	4	170 18 4	24 12 5	- -	695 10 9	- -	- -	- -	- -	383 2 1	383 2 1
4. 3,300 0 0	5	- -	5,280 0 0	- -	8,580 0 0	- -	- -	- -	65 3 3	100 16 9	166 0 0
5. 2,230 0 0	4	- -	262 0 0	- -	2,492 0 0	- -	- -	- -	- -	91 11 9	91 11 9
6. 300 0 0	e 4	- -	- -	- -	300 0 0	- -	- -	12 0 0	25 0 0	21 16 0	58 16 0
7. 3,700 0 0	5	- -	- -	24 14 8	3,724 14 8	- -	- -	- -	- -	15 7 5	15 7 5
8. 1,560 0 0	none	- -	- -	- -	1,560 0 0	- -	- -	- -	- -	89 17 0	89 17 0
9. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
10. 150 0 0	5	- -	- -	0 7 7	150 7 7	- -	- -	- -	- -	155 11 8	155 11 8
1. 615 0 0	4	- -	- -	- -	615 0 0	- -	- -	- -	- -	605 11 11	652 5 3
2. 4,000 0 0	4	- -	- -	- -	4,000 0 0	- -	- -	- -	46 13 4	44 10 5	44 10 5
3. - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
16,655 0 0	- -	170 18 4	5,566 12 5	25 2 3	22,417 13 0	- -	- -	12 0 0	136 16 7	2,665 5 9	2,814 2 4

e Reduced by consent.

f For debts of 200l.

g Including 750l. at 4 per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.		
COUNTY OF CAMBRIDGE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
1. Arrington - - -	196 1 4	- - -	613 7 5	- - -	- - -	- - -	- - -	- - -		
2. Cambridge and Ely ("The South District") - - -	104 2 9	- - -	1,528 0 0	- - -	- - -	- - -	22 6 0	- - -		
3. Chatteris, Wisbech, Tyd Gote, and Downham - - -	452 16 4	- - -	2,280 6 8	- - -	- - -	- - -	19 16 0	- - -		
4. Hauxton and Dunsbridge - - -	128 9 4	- - -	610 0 0	- - -	- - -	- - -	40 0 0	- - -		
5. Littleport to Welney ("The North-west District") - - -	150 1 2	- - -	124 0 0	- - -	- - -	- - -	- - -	- - -		
6. Newmarket Heath - - -	397 14 1	- - -	147 10 0	- - -	- - -	- - -	12 1 0	- - -		
7. Paper Mills - - -	- - -	24 7 9	527 18 4	- - -	- - -	- - -	- - -	- - -		
8. Red Cross - - -	25 8 11	- - -	480 9 0	- - -	- - -	- - -	- - -	- - -		
9. Royston to Wandesford Bridge, South District - - -	96 12 10	- - -	538 6 8	- - -	- - -	- - -	a 67 13 4	- - -		
10. St. Neots to Cambridge - - -	412 6 9	- - -	452 0 0	171 1 0	- - -	- - -	- - -	- - -		
11. Stump Cross - - -	197 17 6	- - -	396 0 0	- - -	- - -	0 3 3	41 14 0	- - -		
12. Wimpole and Potton - - -	- - -	12 18 11	248 13 4	- - -	- - -	- - -	- - -	- - -		
13. Wisbech and Thorney - - -	20 10 0	- - -	562 10 0	- - -	- - -	- - -	- - -	- - -		
£	2,182 1 0	37 6 8	8,509 1 5	171 1 0	- - -	0 3 3	203 10 4	- - -		
COUNTY OF CHESTER.										
1. Acton Bridge and Hartford Green b	88 13 0	- - -	681 0 0	13 7 0	- - -	- - -	0 5 0	- - -		
2. Ashton and Frodsham - - -	237 8 5	- - -	83 4 0	- - -	- - -	- - -	- - -	- - -		
3. Chelford and Holmes Chapel - - -	0 4 8	- - -	74 0 0	- - -	- - -	- - -	- - -	- - -		
4. Chester, Farndon, and Worthenbury - - -	62 16 8	- - -	340 0 0	- - -	- - -	- - -	- - -	100 0 0		
5. Chester and Frodsham - - -	125 8 5	- - -	412 0 0	- - -	- - -	- - -	16 0 0	- - -		
6. Chester, Neston, and Woodside Ferry - - -	- - -	296 1 4	2,000 0 0	- - -	- - -	- - -	- - -	- - -		
7. Chester and Tarvin - - -	207 4 4	- - -	675 0 0	- - -	- - -	- - -	9 0 0	- - -		
8. Chester and Whitechurch - - -	434 16 9	- - -	1,045 0 0	- - -	- - -	- - -	- - -	- - -		
9. Chester and Wrexham - - -	145 12 5	- - -	680 0 0	- - -	- - -	- - -	2 15 3	- - -		
10. Congleton and Buxton - - -	82 2 9	- - -	175 0 0	- - -	- - -	- - -	- - -	- - -		
11. Cranage and Warrington, and Macclesfield and Nether Tabley (united) - - -	- - -	37 18 9	1,900 0 0	- - -	- - -	0 7 3	76 8 8	- - -		
12. Frodsham and Wilderspool - - -	268 1 9	- - -	760 0 0	85 7 6	- - -	- - -	44 1 11	- - -		
13. Hinderton and Birkenhead - - -	25 17 4	- - -	750 0 0	50 0 0	- - -	- - -	4 15 7	- - -		
14. Lawton and Cranage - - -	32 3 2	- - -	531 0 0	- - -	- - -	0 2 0	15 0 0	- - -		
15. Macclesfield and Buxton - - -	- - -	1 13 7	270 18 7	- - -	- - -	- - -	- - -	- - -		
16. Macclesfield and Chapel-en-le-Frith - - -	78 14 7	- - -	171 10 8	- - -	- - -	- - -	- - -	- - -		
17. Macclesfield and Congleton - - -	2 15 8	- - -	448 10 10	- - -	- - -	- - -	0 5 0	- - -		
18. Macclesfield District of the Sandon - - -	188 8 11	- - -	781 16 6	- - -	- - -	0 15 0	13 18 0	- - -		
19. Manchester and Buxton - - -	255 2 7	- - -	8,680 18 4	- - -	- - -	- - -	55 3 3	- - -		
20. Manchester, Hyde, and Mottram - - -	1,072 8 11	- - -	2,059 5 11	135 0 0	- - -	- - -	219 18 11	- - -		
21. Manchester and Wilmslow - - -	9 13 6	- - -	1,926 17 3	- - -	- - -	1 5 0	131 12 8	8,000 0 0		
22. Nantwich and Congleton :-										
22. Middlewich to Congleton - - -	156 13 7	- - -	90 0 0	- - -	- - -	- - -	- - -	- - -		
23. Middlewich to Nantwich - - -	38 12 1	- - -	325 0 0	- - -	- - -	- - -	15 2 0	- - -		
24. Nantwich and Wheelock, including Branch - - -	187 13 5	- - -	521 19 5	- - -	- - -	- - -	1 10 7	- - -		
25. Nantwich and Woore - - -	195 15 11	- - -	654 5 5	- - -	- - -	- - -	23 7 6	- - -		
26. Sandbach and Congleton - - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	- - -		
27. Span Smithy, Booth Lane, and Winsford - - -	17 12 1	- - -	440 0 0	- - -	- - -	- - -	15 0 0	- - -		
28. Span Smithy and Linley Lane - - -	112 8 8	- - -	525 0 0	- - -	- - -	- - -	5 1 5	- - -		
29. Stayley - - -	358 6 4	- - -	256 1 4	- - -	- - -	- - -	- - -	- - -		
30. Stockport and Ashton - - -	720 0 7	- - -	2,650 0 0	- - -	- - -	- - -	39 7 1	- - -		
31. Stockport and Marple - - -	- - -	31 0 1	541 16 11	- - -	- - -	- - -	7 5 6	- - -		
32. Stockport and Warrington and Washway (united) - - -	125 12 1	- - -	2,350 0 0	- - -	- - -	- - -	104 3 7	- - -		
33. Tarporley and Whitechurch - - -	- - -	16 4 2	400 0 0	- - -	- - -	- - -	- - -	- - -		
34. Thornset - - -	- - -	- - -	585 10 0	- - -	- - -	- - -	- - -	- - -		
35. Wilmslow and Lawton - - -	584 18 3	- - -	1,003 18 4	- - -	- - -	1 8 9	- - -	- - -		
36. Woodside and Hoylake - - -	203 18 1	- - -	505 5 9	- - -	- - -	- - -	- - -	- - -		
£	6,019 4 11	382 17 11	35,494 19 3	283 14 6	- - -	3 18 0	800 1 11	8,100 0 0		

a From Middle District.

b In previous returns called the Northwich and Kelsall and Tarporley and Acton Forge Trust, now united.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 613 7 5	117 2 0	- - -	355 5 10	- - -	- - -	39 7 7	- - -	20 0 0	50 0 0
2. 1,550 6 0	395 16 2	558 19 7	335 7 8	- - -	- - -	105 1 11	- - -	20 0 0	100 0 0
3. 2,300 2 8	339 12 0	64 14 6	936 16 6	- - -	- - -	150 11 11	31 10 0	21 0 0	150 0 0
4. 650 0 0	156 9 4	115 1 4	160 11 4	- - -	31 2 10	16 12 1	5 0 0	20 0 0	50 0 0
5. 124 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	10 0 0
6. 159 11 0	68 0 4	24 8 9	29 3 9	- - -	0 7 0	3 9 10	- - -	- - -	30 0 0
7. 527 18 4	92 9 4	160 9 0	236 16 0	- - -	3 10 0	32 13 7	15 15 0	26 5 0	57 10 0
8. 480 9 0	98 6 2	39 10 4	27 5 4	- - -	5 0 0	27 14 6	- - -	- - -	40 0 0
9. 606 0 0	94 7 6	69 12 7	203 11 11	- - -	6 0 0	97 7 1	- - -	32 18 9	40 0 0
10. 623 1 0	120 11 5	118 3 0	110 9 8	- - -	- - -	27 4 9	10 0 0	20 0 0	50 0 0
11. 437 17 3	118 2 0	90 14 6	140 15 1	- - -	18 0 6	26 9 10	- - -	- - -	60 0 0
12. 248 13 4	42 13 4	65 18 6	50 2 2	- - -	- - -	12 16 8	- - -	10 0 0	20 0 0
13. 562 10 0	- - -	- - -	- - -	- - -	- - -	- - -	15 0 0	15 0 0	50 0 0
8,883 16 0	1,643 9 7	1,307 12 1	2,586 5 3	- - -	64 0 4	539 9 9	77 5 0	190 3 9	707 10 0
1. 694 12 0	263 4 9	43 13 10	155 8 1	- - -	- - -	33 9 9	10 0 0	10 10 0	60 0 0
2. 83 4 0	- - -	- - -	- - -	- - -	- - -	1 2 6	- - -	7 10 0	5 0 0
3. 74 0 0	- - -	- - -	- - -	- - -	- - -	0 10 10	- - -	1 1 0	- - -
4. 440 0 0	84 14 6	27 14 11	30 17 6	33 15 0	2 4 0	4 1 0	- - -	15 0 0	30 0 0
5. 428 0 0	86 3 0	- - -	c 121 2 11	- - -	- - -	3 16 0	- - -	20 0 0	10 0 0
6. 2,000 0 0	634 13 9	109 9 5	403 5 3	23 0 0	- - -	29 8 4	- - -	60 0 0	57 4 0
7. 684 0 0	170 7 10	- - -	c 181 5 11	- - -	- - -	2 7 5	- - -	21 0 0	35 0 0
8. 1,045 0 0	201 4 2	- - -	c 178 0 2	- - -	3 3 4	8 17 0	- - -	30 0 0	40 0 0
9. 682 15 3	182 8 3	- - -	c 69 10 9	- - -	8 5 8	15 4 3	- - -	50 0 0	40 0 0
10. 175 0 0	- - -	- - -	- - -	- - -	- - -	6 12 7	- - -	15 0 0	10 0 0
1. 1,976 15 11	470 1 6	272 16 10	440 19 7	- - -	- - -	76 14 11	20 0 0	36 0 0	140 0 0
2. 889 9 5	202 6 11	31 18 5	129 2 3	- - -	- - -	31 12 7	5 0 0	15 0 0	- - -
3. 804 15 7	d 260 5 0	25 0 7	286 14 3	- - -	- - -	4 17 8	- - -	15 0 0	30 0 0
4. 546 2 0	153 7 9	36 5 2	199 18 10	- - -	- - -	12 13 10	5 0 0	25 0 0	45 0 0
5. 270 18 7	- - -	- - -	20 0 0	- - -	- - -	5 1 6	- - -	15 0 0	15 0 0
6. 171 10 8	- - -	- - -	- - -	- - -	- - -	25 4 6	- - -	10 0 0	15 0 0
7. 448 15 10	160 12 0	68 3 9	17 2 4	- - -	- - -	28 15 3	- - -	10 10 0	30 0 0
8. 796 9 6	203 0 6	196 1 3	190 19 9	- - -	- - -	66 6 4	- - -	20 0 0	50 0 0
9. 8,736 1 7	e 1,611 2 3	0 5 0	0 3 0	- - -	- - -	111 12 7	- - -	200 0 0	80 0 0
10. 2,414 4 10	392 12 10	92 1 11	323 6 8	- - -	- - -	26 16 8	- - -	40 0 0	104 0 0
11. 10,059 14 11	429 3 5	180 1 1	396 7 6	- - -	3 5 0	139 14 5	- - -	45 0 0	120 0 0
12. 90 0 0	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -	10 0 0	- - -
13. 340 2 0	127 1 3	44 18 5	88 14 10	- - -	- - -	6 12 5	2 2 0	6 5 0	25 0 0
14. 523 10 0	87 0 6	12 7 2	198 6 9	- - -	- - -	11 8 5	- - -	20 0 0	42 10 0
15. 677 12 11	173 8 0	66 17 3	100 19 3	- - -	- - -	24 2 5	- - -	10 0 0	40 0 0
16. 200 0 0	- - -	- - -	- - -	- - -	- - -	1 18 1	- - -	- - -	- - -
17. 455 0 0	260 5 0	68 7 0	79 10 9	- - -	- - -	18 14 3	5 0 0	10 0 0	30 0 0
18. 530 1 5	161 6 3	64 13 7	148 4 6	- - -	0 10 0	20 18 10	5 0 0	20 0 0	20 0 0
19. 256 1 4	- - -	- - -	- - -	- - -	- - -	5 9 0	6 0 0	- - -	- - -
20. 2,689 7 1	869 3 3	231 11 0	412 14 0	- - -	12 6 0	7 2 0	40 0 0	25 0 0	130 0 0
21. 549 2 5	- - -	- - -	- - -	- - -	- - -	8 12 1	- - -	21 0 0	- - -
22. 2,454 3 7	f 982 17 4	41 10 3	242 6 9	- - -	- - -	17 19 6	10 0 0	20 0 0	60 0 0
23. 400 0 0	59 13 6	5 13 3	80 1 4	- - -	- - -	14 15 9	15 0 0	10 0 0	15 0 0
24. 585 10 0	- - -	- - -	- - -	- - -	- - -	6 18 3	10 0 0	10 0 0	10 0 0
25. 1,005 7 1	190 2 7	32 15 0	157 0 9	- - -	- - -	21 10 3	10 0 0	30 0 0	40 0 0
26. 505 5 9	53 13 0	76 4 4	76 4 4	- - -	- - -	1 11 10	- - -	10 0 0	- - -
44,682 13 8	8,474 19 3	1,728 9 5	4,728 8 0	56 15 0	29 14 0	807 13 0	143 2 0	863 16 0	1,328 14 0

c Including Team Labour.

d Including 50% expended in Tranmere Parish.

e Contract work.

f Including contract work.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF CAMBRIDGE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Arrington - - -	15 0 6	- - - -	80 0 6	- - -	8 18 6	- - -	685 14 11
2. Cambridge and Ely ("The South District") - - -	2 6 8	- - - -	- - -	- - -	33 19 7	- - -	1,551 11 7
3. Chatteris, Wisbech, Tyd Gote, and Downham - - -	15 19 8	345 0 4	- - -	225 0 0	77 10 2	- - -	2,357 15 1
4. Hauxton and Dunsbridge - - -	8 14 8	- - -	- - -	- - -	0 2 0	- - -	563 13 7
5. Littleport to Welney ("The North- west District") - - -	- - -	- - -	- - -	a 106 5 0	7 3 0	- - -	128 8 0
6. Newmarket Heath - - -	14 4 0	- - -	- - -	- - -	- - -	- - -	169 13 8
7. Paper Mills - - -	12 3 10	- - -	- - -	- - -	38 0 8	- - -	675 12 5
8. Red Cross - - -	36 18 11	53 18 0	- - -	- - -	4 17 0	- - -	333 10 3
9. Royston to Wandesford Bridge, South District - - -	- - -	55 0 0	- - -	- - -	6 0 6	- - -	604 18 4
10. St. Neots to Cambridge - - -	8 6 8	92 18 2	- - -	b 305 16 0	5 9 6	- - -	868 19 2
11. Stump Cross - - -	12 3 2	- - -	- - -	- - -	0 15 6	- - -	467 0 7
12. Wimpole and Potton - - -	- - -	- - -	- - -	- - -	6 14 2	- - -	208 4 10
13. Wisbech and Thorney - - -	6 4 2	258 10 4	- - -	- - -	21 7 6	- - -	366 2 0
£	132 2 3	805 6 10	80 0 6	637 1 0	210 18 1	- - -	8,981 4 5
COUNTY OF CHESTER.							
1. Acton Bridge and Hartford Green b	40 9 9	76 18 4	- - -	- - -	17 15 3	- - -	711 9 9
2. Ashton and Frodsham - - -	1 16 7	36 13 11	- - -	- - -	0 8 6	- - -	52 11 6
3. Chelford and Holmes Chapel - - -	- - -	- - -	- - -	72 0 0	0 5 0	- - -	73 16 10
4. Chester, Farndon, and Worthen- bury - - -	3 11 0	223 2 9	111 12 0	- - -	24 15 8	- - -	591 8 4
5. Chester and Frodsham - - -	10 16 6	133 1 0	- - -	- - -	5 12 8	- - -	390 12 1
6. Chester, Neston, and Woodside Ferry - - -	5 4 10	98 11 3	- - -	200 0 0	33 13 9	- - -	1,654 10 7
7. Chester and Tarvin - - -	9 2 7	53 9 0	- - -	300 0 0	3 18 0	- - -	776 10 9
8. Chester and Whitchurch - - -	11 2 11	409 8 3	- - -	c 189 8 6	24 6 6	- - -	1,095 10 10
9. Chester and Wrexham - - -	13 5 8	178 6 0	- - -	150 0 0	4 6 6	- - -	711 7 1
10. Congleton and Buxton - - -	- - -	43 19 4	- - -	- - -	7 6 1	- - -	82 18 0
11. Cranage and Warrington, and Macclesfield and Nether Tabley (united) - - -	16 2 2	193 4 0	- - -	- - -	40 16 6	- - -	1,706 15 6
12. Frodsham and Wilderspool - - -	29 6 3	120 7 5	- - -	300 0 0	2 3 0	- - -	866 16 10
13. Hinderton and Birkenhead - - -	3 6 0	87 19 5	4 9 0	- - -	31 5 10	- - -	748 17 9
14. Lawton and Cranage - - -	- - -	9 13 9	- - -	- - -	9 10 0	- - -	496 9 4
15. Macclesfield and Buxton - - -	- - -	76 8 10	- - -	- - -	10 9 0	- - -	141 19 4
16. Macclesfield and Chapel-en-le- Frith - - -	66 6 7	82 2 0	- - -	- - -	4 3 6	- - -	202 16 7
17. Macclesfield and Congleton - - -	0 10 0	26 2 2	- - -	- - -	1 8 11	- - -	343 4 5
18. Macclesfield District of the Sandon - - -	13 18 10	40 15 7	- - -	60 0 0	11 18 4	- - -	853 0 7
19. Manchester and Buxton - - -	1 14 1	1,120 16 10	122 0 0	d 5,231 1 10	74 10 4	- - -	8,553 5 11
20. Manchester, Hyde, and Mottram - - -	168 9 2	764 12 2	- - -	e 1,170 16 9	36 16 9	- - -	3,119 12 11
21. Manchester and Wilmslow - - -	106 12 1	- - -	8,102 4 11	- - -	43 19 2	- - -	9,566 7 7
22. Nantwich and Congleton :- Middlewich to Congleton - - -	- - -	30 10 0	- - -	- - -	0 10 0	- - -	46 0 0
23. Middlewich to Nantwich - - -	0 10 6	31 10 1	- - -	- - -	1 2 11	- - -	333 17 5
24. Nantwich and Wheelock, including Branch - - -	- - -	- - -	- - -	55 0 1	22 8 9	- - -	449 1 8
25. Nantwich and Woore - - -	- - -	6 12 0	- - -	50 0 0	34 13 2	- - -	506 12 1
26. Sandbach and Congleton - - -	5 4 4	122 1 1	- - -	70 0 0	0 16 6	- - -	200 0 0
27. Span Smithy, Booth Lane, and Winsford - - -	3 14 6	4 17 1	- - -	- - -	0 10 0	- - -	480 18 7
28. Span Smithy and Linley Lane - - -	- - -	37 5 7	- - -	100 0 0	23 17 1	- - -	601 15 10
29. Stayley - - -	21 8 0	55 13 9	- - -	200 0 0	4 1 9	- - -	292 12 6
30. Stockport and Ashton - - -	- - -	223 10 8	- - -	299 17 11	88 13 2	- - -	2,339 18 0
31. Stockport and Marple - - -	- - -	80 4 4	- - -	m 213 11 4	6 19 0	- - -	330 6 9
32. Stockport and Warrington, and Washway (united) - - -	53 9 6	- - -	9 12 0	900 0 0	22 19 1	- - -	2,360 14 5
33. Tarporley and Whitchurch - - -	- - -	80 16 3	- - -	100 0 0	10 4 8	- - -	391 4 11
34. Thornsset - - -	75 0 0	163 17 3	- - -	- - -	7 11 9	- - -	283 7 3
35. Wilmslow and Lawton - - -	- - -	198 14 10	- - -	o 330 4 6	10 16 11	- - -	1,021 4 10
36. Woodside and Hoylake - - -	11 17 6	22 11 0	32 14 6	198 0 0	5 18 9	- - -	493 15 3
£	672 19 4	4,833 15 11	8,382 12 5	10,190 0 11	630 12 9	- - -	42,871 12 0

a For debts of 112*l.* 10*s.*i Reduced, 1,000*l.* relinquished.b For debts of 440*l.*h Interest on 2,000*l.* to July 1863 relinquished.

c A portion relinquished.

d Reduced by consent.

l Including 120*l.* at 5 per cent.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1862.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	123 13 10	123 13 10
2. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	102 17 2	102 17 2
3. 5,900 0 0	5 - -	- - -	344 7 6	- - -	6,244 7 6	- - -	- - -	- - -	- - -	395 3 11	395 3 11
4. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	214 15 9	214 15 9
5. 1,562 10 0	none	- - -	- - -	- - -	1,562 10 0	- - -	- - -	- - -	- - -	145 13 2	145 13 2
6. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	387 11 5	387 11 5
7. - - -	- - -	- - -	- - -	172 1 10	172 1 10	- - -	- - -	- - -	- - -	- - -	- - -
8. 1,120 0 0	5 - -	- - -	- - -	- - -	1,120 0 0	- - -	- - -	- - -	- - -	172 7 8	172 7 8
9. 2,400 0 0	2½ - -	- - -	55 0 0	- - -	2,455 0 0	- - -	- - -	- - -	- - -	97 14 6	97 14 6
10. 2,657 0 1	3 - -	- - -	- - -	- - -	2,657 0 1	- - -	- - -	- - -	- - -	166 8 7	166 8 7
11. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	168 14 2	168 14 2
12. 3,150 0 0	none	- - -	- - -	- - -	3,150 0 0	- - -	- - -	- - -	- - -	27 9 7	27 9 7
13. 5,900 0 0	3½ - -	- - -	58 15 0	- - -	5,958 15 0	- - -	- - -	- - -	- - -	216 18 0	216 18 0
22,689 10 1	- - -	- - -	458 2 6	172 1 10	23,319 14 5	- - -	- - -	- - -	- - -	2,219 7 9	2,219 7 9
1. 1,702 16 0	d 3 - -	- - -	- - -	- - -	1,702 16 0	- - -	- - -	- - -	- - -	71 15 3	71 15 3
2. 1,120 0 0	4 - -	- - -	89 4 0	- - -	1,209 4 0	- - -	- - -	- - -	- - -	268 0 11	268 0 11
3. 1,179 7 8	none	- - -	- - -	- - -	1,179 7 8	- - -	- - -	- - -	- - -	0 7 10	0 7 10
4. 7,600 0 0	4 & 4½ - -	65 3 9	719 10 5	88 11 8	8,473 5 10	- - -	- - -	- - -	- - -	- - -	- - -
5. 4,430 0 0	4 - -	- - -	108 0 0	- - -	4,408 0 0	- - -	- - -	- - -	- - -	162 16 4	162 16 4
6. 1,300 0 0	5 - -	- - -	14 0 6	- - -	1,314 0 6	- - -	- - -	- - -	- - -	49 8 1	49 8 1
7. 622 10 0	5 - -	- - -	- - -	- - -	622 10 0	- - -	- - -	- - -	- - -	114 13 7	114 13 7
8. 4,731 0 0	4½ & 5 - -	- - -	83 3 0	- - -	4,814 3 0	- - -	- - -	- - -	- - -	384 5 11	384 5 11
9. 4,050 0 0	4 - -	- - -	12 0 0	- - -	4,062 0 0	- - -	- - -	37 10 0	- - -	117 0 7	154 10 7
10. 4,487 10 0	1 - -	- - -	40 18 9	- - -	4,528 8 9	- - -	- - -	- - -	- - -	174 4 9	174 4 9
1. 4,830 0 0	4 - -	- - -	34 12 0	- - -	4,864 12 0	- - -	- - -	- - -	- - -	232 1 8	232 1 8
2. 1,950 0 0	f 4 - -	- - -	45 15 5	- - -	1,995 15 5	- - -	- - -	- - -	- - -	290 14 4	290 14 4
3. 2,600 0 0	3½ - -	- - -	- - -	- - -	2,600 0 0	- - -	- - -	- - -	- - -	81 15 2	81 15 2
4. 200 0 0	5 - -	- - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	81 15 10	81 15 10
5. 8,375 8 8	1½ - -	- - -	727 17 5	- - -	9,103 6 1	- - -	- - -	- - -	- - -	127 5 8	127 5 8
6. 4,352 0 0	5 - -	- - -	1,296 2 10	- - -	5,648 2 10	- - -	- - -	- - -	- - -	47 8 8	47 8 8
7. 600 0 0	4½ - -	- - -	- - -	- - -	600 0 0	- - -	- - -	- - -	- - -	108 7 1	108 7 1
8. 993 15 10	4 - -	- - -	- - -	- - -	993 15 10	- - -	- - -	- - -	- - -	131 17 10	131 17 10
9. 28,611 0 0	3½ - -	388 17 9	- - -	- - -	28,999 17 9	729 3 4	- - -	34 15 3	590 18 6	437 18 3	1,792 15 4
10. 24,804 0 6	2 - -	- - -	34 16 6	- - -	24,638 17 0	- - -	150 0 0	- - -	- - -	367 0 10	517 0 10
11. 8,000 0 0	4 - -	- - -	330 0 0	- - -	8,330 0 0	- - -	- - -	- - -	- - -	503 0 10	503 0 10
22. 610 0 0	5 - -	- - -	- - -	- - -	610 0 0	7 10 0	- - -	- - -	- - -	200 13 7	208 3 7
23. 650 0 0	5 - -	- - -	- - -	- - -	650 0 0	- - -	- - -	- - -	- - -	44 16 8	44 16 8
24. 1,494 19 11	4 - -	844 2 7	45 19 9	- - -	2,385 2 3	- - -	- - -	- - -	- - -	262 1 9	262 1 9
25. 250 0 0	3 - -	- - -	1 10 0	- - -	251 10 0	- - -	- - -	- - -	- - -	366 16 9	366 16 9
26. 2,801 18 9	4 & 4½ - -	- - -	- - -	- - -	2,801 18 9	- - -	- - -	- - -	- - -	- - -	- - -
27. 100 0 0	5 - -	- - -	- - -	8 6 6	108 6 6	- - -	- - -	- - -	- - -	- - -	- - -
28. 1,970 0 0	4 - -	- - -	14 13 11	- - -	984 13 11	- - -	- - -	- - -	- - -	40 14 3	40 14 3
29. 1,202 8 0	5 - -	32 0 0	196 12 7	- - -	1,431 0 7	- - -	- - -	- - -	- - -	321 15 2	321 15 2
30. 5,288 10 0	4 - -	- - -	105 15 4	- - -	5,394 5 4	- - -	- - -	- - -	- - -	1,069 9 8	1,069 9 8
31. 3,792 2 1	2 - -	- - -	- - -	- - -	3,792 2 1	- - -	- - -	- - -	- - -	187 15 7	187 15 7
32. 355 0 0	none	- - -	- - -	- - -	355 0 1	- - -	- - -	- - -	- - -	219 1 3	219 1 3
33. 6,031 16 0	1 - -	- - -	- - -	7 9 1	6,039 5 1	- - -	- - -	- - -	- - -	- - -	- - -
34. 11,122 10 0	5 - -	- - -	6,127 7 3	- - -	17,249 17 3	- - -	- - -	- - -	127 10 0	302 2 9	429 12 9
35. 3,559 11 5	4 - -	- - -	449 13 0	- - -	4,009 4 5	83 13 4	- - -	- - -	- - -	569 0 6	652 13 10
36. 242 0 0	5 - -	- - -	- - -	- - -	242 0 0	- - -	- - -	- - -	- - -	215 8 7	215 8 7
154,680 4 10	- - -	1,330 4 1	10,477 12 8	104 7 3	166,592 8 10	820 6 8	150 0 0	72 5 3	718 8 6	7,551 15 11	9,312 16 4

e For debts of 193l.

f Reduced by Provisional Order.

g For debts of 5,649l.

h For debts of 1,625l. 2s. 6d.

m For debts of 227l. 10s.

n Including 600l. at 4 per cent.

o For debts of 347l. 10s.

p Mis-stated in last Return.

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1863.	3. Balance due to the Treasurers on 1st Jan. 1863.	INCOME.						9. Amount of Money borrowed the Securi- of the To
			4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.		
COUNTY OF CORNWALL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.	
1. Bodmin - - - - -	- - -	209 6 11	1,606 0 0	- - -	- - -	2 5 0	8 2 1	- -	
2. Bodmin and Roche District - -	126 2 0	- - -	332 0 0	- - -	- - -	- - -	3 19 6	- -	
3. Callington - - - - -	115 17 5	- - -	1,101 0 0	- - -	- - -	2 6 6	30 15 0	- -	
4. Camelford, Wadebridge, and St. Columb - - - - -	716 16 1	- - -	1,106 0 0	- - -	- - -	0 7 6	18 3 6	- -	
5. Creed and St. Just - - - - -	64 18 7	- - -	340 0 0	- - -	- - -	- - -	1 6 0	- -	
6. Hayle Bridge Causeway - - - -	583 11 0	- - -	801 1 0	- - -	- - -	- - -	- - -	- -	
7. Hayle and Redruth - - - - -	565 14 0	- - -	1,078 0 0	- - -	- - -	- - -	- - -	- -	
8. Helston - - - - -	- - -	217 0 8	2,351 16 6	- - -	- - -	- - -	58 2 6	- -	
9. Launceston - - - - -	141 12 9	- - -	1,810 0 0	- - -	- - -	1 19 3	15 5 0	- -	
10. Liskeard - - - - -	188 14 0	- - -	1,481 0 0	- - -	- - -	1 5 9	9 12 5	- -	
11. St. Austell and Lostwithiel - -	102 16 7	- - -	834 10 0	- - -	- - -	- - -	4 2 0	- -	
12. Saltash - - - - -	696 19 5	- - -	863 0 0	- - -	- - -	- - -	- - -	- -	
13. Trebarwith Sands Road - - - -	207 1 8	- - -	130 0 0	- - -	- - -	- - -	- - -	- -	
14. Truro and Redruth - - - - -	752 1 10	- - -	4,244 5 0	- - -	- - -	- - -	32 14 2	- -	
£	4,262 5 4	426 7 7	17,988 12 6	- - -	- - -	8 4 0	182 2 2	- -	
COUNTY OF CUMBERLAND.									
1. Alston - - - - -	296 5 9	- - -	2,183 1 2	321 17 10	- - -	0 9 8	23 2 0	- -	
2. Brampton and Longtown - - - -	158 13 11	- - -	256 0 0	- - -	- - -	- - -	- - -	- -	
3. Brougham Bridge - - - - -	- - -	42 14 4	201 0 0	- - -	- - -	- - -	7 2 0	- -	
4. Carlisle and Brampton - - - - -	200 3 4	- - -	466 0 0	- - -	- - -	- - -	13 15 0	- -	
5. Carlisle and Eamont Bridge, Northern Division - - - - -	90 3 8	- - -	484 10 0	- - -	- - -	0 10 0	7 0 0	- -	
6. Ditto, Southern Division - - - -	138 16 7	- - -	343 15 0	- - -	- - -	- - -	- - -	- -	
7. Carlisle and Temon - - - - -	- - -	1 14 1	150 3 4	- - -	- - -	- - -	23 6 0	- -	
8. Cockermouth and Carlisle - - - -	156 15 5	- - -	946 4 8	- - -	- - -	- - -	26 16 5	- -	
9. Cockermouth and Maryport - - - -	- - -	67 2 3	965 0 0	- - -	- - -	1 13 0	34 7 9	- -	
10. Cockermouth and Workington - -	- - -	22 10 5	379 7 2	- - -	- - -	- - -	13 0 4	- -	
11. Kingstown and Westlinton Bridge -	113 18 4	- - -	118 10 0	- - -	- - -	0 2 0	10 0 0	- -	
12. Longtown - - - - -	497 12 0	- - -	278 6 2	- - -	- - -	- - -	33 12 10	- -	
13. Penrith and Cockermouth - - - -	229 1 11	- - -	2,361 19 2	- - -	- - -	2 18 0	11 16 5	- -	
14. Whitehaven - - - - -	153 7 8	- - -	2,108 14 10	- - -	- - -	4 3 0	22 10 1	- -	
£	2,034 18 7	134 1 1	11,242 11 6	321 17 10	- - -	9 15 8	226 8 10	- -	
COUNTY OF DERBY.									
1. Alfreton and Derby - - - - -	361 11 10	- - -	1,826 10 8	- - -	- - -	2 14 0	4 9 6	- -	
2. Alfreton, Higham, and Tibshelf - -	91 14 10	- - -	192 16 8	- - -	- - -	- - -	- - -	- -	
3. Alfreton and Mansfield - - - - -	- - -	23 18 9	638 10 2	- - -	- - -	0 8 0	3 8 9	- -	
4. Ashborne to Belper Bridge - - - -	- - -	216 6 2	428 8 6	- - -	- - -	- - -	- - -	- -	
5. Ashborne, Sudbury, and Yoxall Bridge - - - - -	240 7 0	- - -	588 5 0	- - -	- - -	- - -	- - -	- -	
6. Ashford and Buxton - - - - -	459 16 8	- - -	457 14 3	- - -	- - -	0 10 0	73 13 7	- -	
7. Birkin Lane - - - - -	- - -	- - -	39 10 0	- - -	- - -	- - -	- - -	- -	
8. Brimington and Chesterfield to the High Moors - - - - -	217 18 5	- - -	720 8 4	- - -	- - -	0 17 6	0 6 0	- -	
9. Cavendish Bridge and Holland Ward - - - - -	67 19 10	- - -	1,283 16 8	- - -	- - -	0 7 6	- - -	- -	
10. Chapel-en-le-Frith - - - - -	221 7 3	- - -	596 12 8	- - -	712 0 0	- - -	12 19 1	- -	
11. Chesterfield and Hernstone Lane Head - - - - -	647 18 0	- - -	1,991 0 0	- - -	- - -	- - -	26 2 1	- -	
12. Chesterfield to Matlock, Darley, and Rowsley Bridges - - - - -	93 2 0	- - -	489 3 4	123 0 0	- - -	- - -	- - -	- -	
13. Chesterfield to Worksop - - - - -	126 6 11	- - -	622 18 4	116 15 0	- - -	- - -	- - -	- -	
14. Cromford and Belper - - - - -	159 2 3	- - -	550 0 0	99 15 0	- - -	- - -	- - -	- -	
15. Cromford and Newhaven - - - - -	256 16 4	- - -	336 6 8	81 10 0	- - -	0 3 0	1 1 8	- -	
16. Derby, Ashborne, and Hurdloe - -	25 10 9	- - -	1,017 0 0	- - -	- - -	- - -	13 10 0	- -	
17. Derby and Burton-upon-Trent - -	103 17 10	- - -	652 13 4	- - -	- - -	- - -	0 10 0	- -	
18. Derby, Duffield, Wirksworth, and Sheffield - - - - -	562 18 1	- - -	4,202 0 0	- - -	- - -	- - -	59 0 0	- -	
19. Derby, Mansfield, and Nuthall - -	58 2 3	- - -	972 8 4	- - -	- - -	- - -	3 11 0	- -	

a Contract work.

b Including materials, &c.

c Including contract work.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Salaries of Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,616 7 1	599 17 5	309 5 4	170 6 9	- - -	3 1 11	95 11 7	15 0 0	35 0 0	80 0 0
335 19 6	67 6 0	32 8 0	79 15 2	- - -	- - -	10 4 1	10 0 0	10 0 0	25 0 0
1,134 1 6	229 19 5	207 14 5	448 9 0	- - -	2 10 0	8 2 2	- - -	25 0 0	50 0 0
1,034 11 0	183 11 8	139 3 1	267 2 1	- - -	18 4 5	99 1 10	- - -	15 0 0	50 0 0
341 6 0	a 141 10 1	- - -	- - -	- - -	- - -	10 17 4	8 10 0	20 0 0	10 0 0
801 1 0	b 219 13 3	- - -	- - -	- - -	6 12 8	13 16 9	- - -	25 0 0	25 0 0
1,078 0 0	330 13 10	94 17 5	12 8 4	- - -	13 2 10	17 10 9	- - -	20 0 0	45 0 0
2,409 19 0	616 8 11	236 18 2	67 3 5	- - -	12 15 0	23 4 0	21 0 0	21 0 0	52 0 0
1,827 4 3	183 15 2	235 19 9	427 10 3	- - -	18 15 6	28 2 1	- - -	14 0 0	105 0 0
1,491 18 2	c 978 1 1	- - -	6 6 6	10 0 0	- - -	54 7 8	40 0 0	15 0 0	75 0 0
833 12 0	229 12 0	110 12 8	216 10 0	- - -	30 14 8	35 6 11	15 0 0	15 0 0	50 0 0
863 0 0	3 8 9	- - -	6 13 0	- - -	- - -	17 1 3	- - -	12 0 0	40 0 0
130 0 0	22 10 0	3 0 0	16 12 8	- - -	1 0 0	4 3 4	- - -	5 0 0	5 0 0
4,276 19 2	774 9 8	464 6 0	797 14 0	- - -	- - -	139 15 8	- - -	45 0 0	180 0 0
18,178 18 8	4,580 17 3	1,834 4 10	2,516 11 2	10 0 0	106 17 0	557 5 5	109 10 0	277 0 0	792 10 0
2,528 10 0	572 14 0	315 11 1	509 6 7	- - -	11 17 0	154 12 0	50 0 0	30 0 0	150 0 0
256 0 0	46 3 8	- - -	a 31 8 8	- - -	- - -	0 5 0	10 0 0	5 0 0	26 0 3
208 2 0	13 12 6	2 16 0	9 2 6	- - -	- - -	4 13 2	- - -	5 0 0	10 10 0
479 15 0	c 136 0 9	46 6 0	- - -	- - -	0 11 0	15 2 1	10 0 0	12 0 0	25 0 0
492 0 0	c 221 10 5	105 3 4	- - -	- - -	5 6 0	17 1 10	7 0 0	12 0 0	25 0 0
343 15 0	c 69 19 0	12 6 6	12 17 6	- - -	- - -	10 16 3	15 0 0	15 0 0	20 0 0
173 9 4	c 89 13 6	32 16 5	- - -	- - -	1 15 0	5 9 11	10 0 0	13 0 0	28 0 0
973 1 1	c 387 4 2	14 4 0	120 18 0	- - -	- - -	15 13 5	5 0 0	31 10 0	70 0 0
1,001 0 9	c 232 12 7	40 11 9	190 11 2	- - -	- - -	33 8 11	5 0 0	31 10 0	80 0 0
392 7 6	90 9 3	25 14 6	56 18 0	- - -	- - -	0 6 10	- - -	10 0 0	10 0 0
128 12 0	c 83 7 4	35 17 5	- - -	- - -	- - -	10 6 8	8 0 0	6 0 0	12 0 0
311 19 0	147 8 10	14 7 3	19 9 1	- - -	- - -	12 6 3	8 2 6	10 0 0	45 0 0
2,376 13 7	951 7 8	136 8 6	21 0 4	- - -	- - -	65 16 7	1 6 3	25 8 6	110 0 0
2,135 7 11	1,238 5 6	527 0 8	159 1 2	- - -	1 4 6	83 8 5	10 0 0	52 0 0	130 0 0
11,800 13 10	4,330 9 2	1,309 3 5	1,130 13 0	- - -	20 13 6	429 7 4	139 8 9	258 8 6	741 10 3
1,833 14 2	342 17 3	123 18 10	314 9 3	- - -	- - -	51 2 6	- - -	20 0 0	65 0 0
192 16 8	26 0 0	- - -	- - -	- - -	- - -	8 10 7	- - -	8 0 0	- - -
642 6 11	226 14 7	50 10 8	18 17 9	- - -	- - -	39 7 10	5 0 0	12 0 0	50 0 0
428 8 6	84 5 0	24 13 0	4 8 2	- - -	- - -	17 11 2	5 0 0	- - -	- - -
588 5 0	87 11 0	19 7 0	7 12 6	- - -	- - -	2 4 4	- - -	17 0 0	15 0 0
531 17 10	190 16 10	17 15 0	15 0 2	- - -	- - -	2 1 10	- - -	5 0 0	30 0 0
39 10 0	- - -	- - -	- - -	- - -	- - -	1 2 8	2 2 0	- - -	- - -
721 11 10	204 1 11	121 9 11	55 2 10	- - -	- - -	4 13 11	- - -	- - -	30 0 0
1,284 4 2	394 13 5	171 14 2	289 2 1	- - -	5 18 2	53 14 7	- - -	20 0 0	45 0 0
1,321 11 9	30 0 0	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	19 19 9
2,017 2 1	527 16 3	331 1 7	382 16 1	- - -	- - -	68 4 4	- - -	- - -	100 0 0
612 3 4	201 17 11	80 3 5	28 11 10	- - -	- - -	2 3 8	- - -	15 0 0	30 0 0
739 13 4	223 10 0	83 10 11	23 17 10	- - -	- - -	15 4 1	- - -	15 0 0	30 0 0
649 15 0	200 14 9	41 17 0	69 14 1	- - -	- - -	5 0 2	5 0 0	10 10 0	40 0 0
419 1 4	173 4 10	43 8 1	10 4 10	- - -	- - -	19 1 5	5 0 0	20 0 0	30 0 0
1,030 10 0	329 12 9	132 12 4	46 13 1	- - -	7 18 6	71 12 8	- - -	40 0 0	105 0 0
653 3 4	161 16 5	58 14 3	89 19 0	- - -	15 2 10	36 10 6	- - -	20 0 0	45 0 0
4,261 0 0	d 1,083 5 0	664 14 11	397 13 5	- - -	- - -	57 1 6	- - -	57 0 0	80 0 0
975 19 4	e 455 2 6	- - -	- - -	- - -	- - -	30 2 6	- - -	20 0 0	- - -

d Including payments to parishes.

e Paid to parishes.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF CORNWALL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
1. Bodmin - - - - -	2 4 5	166 10 0	- - -	- - -	32 7 8	- - -	1,509 5
2. Bodmin and Roche District - - -	- - -	80 0 0	- - -	- - -	1 8 6	- - -	316 1
3. Callington - - - - -	- - -	59 4 7	- - -	- - -	24 12 2	- - -	1,055 11
4. Camelford, Wadebridge, and St. Colomb - - - - -	- - -	244 12 1	- - -	- - -	38 16 2	- - -	1,055 11
5. Creed and St. Just - - - - -	- - -	40 0 0	50 0 0	- - -	4 5 0	- - -	285 2
6. Hayle Bridge Causeway - - - - -	- - -	580 14 0	- - -	- - -	17 14 4	- - -	888 11
7. Hayle and Redruth - - - - -	- - -	75 7 6	1,115 17 8	- - -	36 12 3	- - -	1,761 10
8. Helston - - - - -	2 10 7	560 10 2	33 3 1	- - -	71 1 6	- - -	1,718 4
9. Launceston - - - - -	14 6 4	408 12 4	- - -	150 0 0	14 15 8	- - -	1,600 17
10. Liskeard - - - - -	27 12 8	314 9 10	12 0 0	- - -	80 5 1	- - -	1,613 2
11. St. Austell and Lostwithiel - - -	- - -	77 0 0	- - -	- - -	5 19 7	- - -	785 15
12. Saltash - - - - -	- - -	645 10 5	- - -	- - -	28 1 6	- - -	752 14
13. Trebarwith Sands Road - - - - -	- - -	43 10 9	- - -	- - -	2 12 0	- - -	103 8
14. Truro and Redruth - - - - -	38 19 3	353 19 9	545 12 11	508 15 0	93 3 1	- - -	3,941 15
£	85 13 3	3,650 1 5	1,756 13 8	658 15 0	451 14 6	- - -	17,387 13
COUNTY OF CUMBERLAND.							
1. Alston - - - - -	0 9 0	- - -	- - -	d800 0 0	83 17 10	- - -	2,678 7
2. Brampton and Longtown - - - - -	- - -	124 1 3	- - -	- - -	12 7 6	- - -	255 6
3. Brougham Bridge - - - - -	- - -	172 0 0	- - -	- - -	8 12 0	- - -	226 6
4. Carlisle and Brampton - - - - -	2 2 0	77 18 10	- - -	f195 0 0	2 5 1	- - -	522 5
5. Carlisle and Eamont Bridge, Northern Division - - - - -	- - -	49 19 5	- - -	100 0 0	2 6 5	- - -	545 7
6. Ditto, Southern Division - - - - -	- - -	45 8 3	- - -	e190 0 0	10 3 10	- - -	401 11
7. Carlisle and Temon - - - - -	- - -	- - -	- - -	- - -	1 14 11	- - -	182 9
8. Cockermouth and Carlisle - - - - -	- - -	156 2 5	27 10 0	h95 0 0	26 12 0	- - -	949 14
9. Cockermouth and Maryport - - - - -	- - -	302 19 2	10 12 9	- - -	14 0 4	- - -	991 6
10. Cockermouth and Workington - - - -	- - -	184 15 1	- - -	- - -	13 17 6	- - -	392 1
11. Kingstown and Westlinton Bridge - - -	- - -	- - -	- - -	- - -	1 14 6	- - -	157 5
12. Longtown - - - - -	- - -	- - -	- - -	- - -	1 19 6	- - -	258 13
13. Penrith and Cockermouth - - - - -	- - -	411 6 6	- - -	k665 0 0	16 18 2	- - -	2,404 12
14. Whitehaven - - - - -	24 18 9	46 9 9	45 15 2	- - -	35 12 11	- - -	2,353 16
£	27 9 9	1,571 0 8	83 17 11	2,045 0 0	232 2 6	- - -	12,319 4
COUNTY OF DERBY.							
1. Alfreton and Derby - - - - -	16 17 3	223 4 0	50 0 0	m494 14 6	19 9 0	- - -	1,721 12
2. Alfreton, Higham, and Tibshelf - - -	19 12 4	101 10 0	- - -	n84 18 0	2 18 6	- - -	251 9
3. Alfreton and Mansfield - - - - -	- - -	95 0 0	20 10 0	- - -	7 5 6	- - -	525 6
4. Ashborne to Belper Bridge - - - - -	27 18 1	- - -	- - -	- - -	17 13 5	- - -	181 8
5. Ashborne, Sudbury, and Yoxall Bridge - - - - -	277 7 0	210 5 0	- - -	- - -	10 2 4	- - -	646 9
6. Ashford and Buxton - - - - -	- - -	690 9 0	- - -	- - -	40 11 8	- - -	991 14
7. Birkin Lane - - - - -	31 6 8	- - -	- - -	- - -	4 18 8	- - -	39 10
8. Brimington and Chesterfield to the High Moors - - - - -	9 0 10	104 7 6	- - -	- - -	1 18 0	- - -	530 14
9. Cavendish Bridge and Hulland Ward - - - - -	95 19 6	24 19 0	205 12 6	- - -	39 7 2	- - -	1,346 0
10. Chapel-en-le-Frith - - - - -	- - -	303 9 3	- - -	q370 0 0	28 17 5	712 0 0	1,514 6
11. Chesterfield and Hernstone Lane Head - - - - -	- - -	250 8 6	- - -	400 0 0	15 5 2	- - -	2,075 11
12. Chesterfield to Matlock, Darley, and Rowsley Bridges - - - - -	- - -	140 8 3	- - -	s100 0 0	6 5 0	- - -	604 10
13. Chetsetfield to Worksop - - - - -	3 13 6	143 5 7	- - -	150 0 0	5 13 11	- - -	693 15
14. Cromford and Belper - - - - -	8 6 0	242 14 9	- - -	- - -	17 6 6	- - -	641 3
15. Cromford and Newhaven - - - - -	6 9 10	117 14 5	- - -	- - -	7 6 9	- - -	432 10
16. Derby, Ashborne, and Hurdloe - - -	20 13 11	16 17 6	132 6 11	100 0 0	27 11 2	- - -	1,030 18
17. Derby and Burton-upon-Trent - - -	- - -	19 6 0	119 4 0	- - -	8 8 7	- - -	574 1
18. Derby, Duffield, Wirksworth, and Sheffield - - - - -	2 15 7	295 10 10	299 2 0	t700 0 0	28 16 8	- - -	3,665 19
19. Derby, Mansfield, and Nutthall - - -	18 19 9	189 18 0	- - -	u220 0 0	16 13 3	- - -	950 16

a Including 300l. not bearing interest.

b Reduced by omitting portion unclaimed.

c Including 1,444l. 19s at 5 per cent.

h For a debt of 100l.

i Including 1,200l. at 5 per cent.

k For debts of 830l.

l Including 930l. at 4 per cent.

q For debts of 453l. 17s. 6d.

r Including 1,430l. at 5 per cent.

s For a debt of 145l. 4s. 6d.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com-position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3,630 0 0	5	-	-	102 4 11	3,732 4 11	-	-	-	-	-	-
3,200 0 0	5	-	1,055 17 5	-	4,255 17 5	-	-	-	-	145 19 9	145 19 9
1,300 0 0	4½ & 5	-	-	-	1,300 0 0	-	-	-	-	194 7 2	194 7 2
65,700 0 0	5	-	6 315 0 0	-	6,015 0 0	-	-	-	-	695 15 9	695 15 9
1,000 0 0	4	-	-	-	1,000 0 0	-	-	-	-	121 2 2	121 2 2
11,830 0 0	5	-	2,207 3 10	-	14,037 3 10	-	-	-	30 0 0	496 1 0	526 1 0
1,507 10 0	5	-	-	117 16 7	1,625 6 7	-	-	-	-	-	-
12,300 0 0	4 to 5	-	39 1 0	-	12,339 1 0	-	-	-	-	474 13 6	474 13 6
10,500 1 8	4 & 5	-	87 4 5	-	10,587 4 5	-	-	-	-	367 19 11	367 19 11
8,153 0 0	4	25 13 9	-	-	8,178 13 9	-	-	-	-	67 9 4	67 9 4
1,800 0 0	4 & 5	-	41 13 6	-	1,841 13 6	-	-	-	-	155 12 9	155 12 9
16,209 5 0	5	25 0 0	10,364 5 2	-	26,598 10 2	-	-	-	-	807 4 6	807 4 6
2,324 1 11	2	-	10 6 2	-	2,334 8 1	-	-	-	12 0 0	233 12 11	245 12 11
7,907 15 4	4	-	-	-	7,907 15 4	-	-	-	-	1,087 5 8	1,087 5 8
87,361 12 3	-	50 13 9	14,120 11 6	220 1 6	101,752 19 0	-	-	-	42 0 0	4,847 4 5	4,889 4 5
29,123 2 6	none	-	-	-	29,123 2 6	-	130 0 6	16 2 6	16 1 0	146 8 11	308 12 11
4,200 0 0	e 3	-	-	-	4,200 0 0	-	-	-	-	159 7 7	159 7 7
4,300 0 0	4	-	528 2 6	60 18 6	4,889 1 0	-	-	-	-	-	-
1,750 0 0	4	-	-	-	1,750 0 0	-	-	-	-	157 12 7	157 12 7
g 1,300 0 0	3½	-	71 10 0	-	1,371 10 0	-	-	-	-	36 16 3	36 16 3
1,200 0 0	3½	-	-	-	1,200 0 0	-	-	-	-	81 0 3	81 0 3
-	-	-	-	10 14 6	10 14 6	-	-	-	-	-	-
3,200 0 0	4½	-	-	-	3,200 0 0	59 15 0	-	-	-	180 2 6	239 17 6
6,400 0 0	4½	-	-	57 8 2	6,457 8 2	-	-	-	-	-	-
3,270 0 0	e 3	-	e 172 12 3	22 4 1	3,464 16 4	85 0 0	-	-	-	85 4 5	85 4 5
-	-	-	-	-	-	-	-	-	-	550 17 7	550 17 7
10,989 5 0	3	-	-	-	10,989 5 0	33 0 0	-	-	37 10 0	201 3 0	271 13 0
1,200 0 0	4½	-	-	65 1 3	1,265 1 3	-	-	-	-	-	-
66,932 7 6	-	20 0 0	772 4 9	216 6 6	67,940 18 9	177 15 0	130 0 6	16 2 6	53 11 0	1,598 13 1	1,976 2 1
5,580 0 0	4	-	-	-	5,580 0 0	150 17 8	-	-	-	473 13 5	624 11 1
2,900 0 0	3	-	7 15 0	-	2,907 15 0	-	-	-	-	33 2 1	33 2 1
1,900 0 0	5	-	-	-	1,900 0 0	-	-	-	-	93 1 10	93 1 10
5,399 11 8	2	26 18 3	172 11 3	-	5,599 1 2	31 13 4	-	-	-	30 13 6	62 6 10
4,050 0 0	p 2	73 10 8	-	-	4,123 10 8	-	-	-	-	182 2 10	182 2 10
4,172 4 11	5	-	3,411 4 6	-	7,583 9 5	-	-	-	-	-	-
1,870 0 0	none	39 6 3	-	-	1,909 6 3	-	-	-	-	-	-
2,087 10 0	5	-	4,439 2 6	-	6,526 12 6	55 8 4	-	-	-	408 15 4	464 3 8
500 0 0	4	-	-	-	500 0 0	104 3 4	-	-	-	6 3 5	110 6 9
r 7,398 14 0	3½	-	10 10 0	-	7,409 4 0	-	6 0 0	-	-	28 12 7	34 12 7
4,563 5 0	5	35 14 8	253 4 6	-	4,852 4 2	209 0 0	-	-	-	589 8 2	798 8 2
9,290 8 5	1½	-	-	-	9,290 8 5	-	-	-	-	100 15 3	100 15 3
7,089 16 9	2	-	-	-	7,089 16 9	-	18 0 0	-	-	172 4 5	190 4 5
5,004 15 4	5	32 6 10	9,419 10 8	-	14,456 12 10	-	41 0 0	24 19 0	-	167 14 0	233 13 0
3,981 0 0	3	-	119 8 7	-	4,100 8 7	26 13 4	-	-	-	243 7 6	270 0 10
200 0 0	4½	-	-	-	200 0 0	168 6 3	-	-	-	25 1 11	193 8 2
700 0 0	4	-	8 0 0	-	708 0 0	50 6 8	-	-	-	182 19 7	233 6 3
7,975 18 9	3½	75 0 0	16 11 6	-	8,067 10 3	71 0 0	-	-	-	1,157 18 2	1,228 18 2
6,100 0 0	3	60 0 0	-	-	6,160 0 0	88 16 8	-	-	-	83 5 7	172 2 3

d For debts of 1,886l. 6s.

m For debts of 550l.

e Reduced by provisional order.

n For debts of 150l.

t For debts of 752l. 4s. 6d.

f For debts of 200l.

o Including 1,409l. 11s. 8d. at 2½ per cent.

u For debts of 300l.

g Including 100l. at 4½ per cent.

p Reduced by new Local Act.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi of the To				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.				
COUNTY OF DERBY—cont.												
20. Derby to Uttoxeter - - -	85 2 6	- - -	852 0 0	- - -	- - -	- - -	0 5 0	- -				
21. Duffield to Heague - - -	200 6 5	- - -	535 0 0	19 0 0	- - -	- - -	5 12 8	- -				
22. Glossop and Marple Bridge - -	167 9 7	- - -	760 3 0	- - -	- - -	- - -	17 16 6	- -				
23. Greenhill Moor and Eckington -	323 19 8	- - -	519 5 0	- - -	- - -	- - -	5 13 2	- -				
24. Haddon and Bentley - - -	172 9 0	- - -	219 15 0	164 6 4	10 0 0	0 3 0	- - -	- -				
25. Ideridgehay and Duffield - -	189 15 8	- - -	336 0 0	- - -	- - -	- - -	- - -	- -				
26. Mansfield and Chesterfield -	63 18 6	- - -	706 11 9	- - -	- - -	- - -	125 0 0	- -				
27. Nottingham Road (from Derby to Risley) - - -	32 15 2	- - -	638 0 0	- - -	- - -	0 12 6	- - -	- -				
28. Nottingham and Newhaven (Third District) - - -	387 14 2	- - -	1,115 0 0	- - -	- - -	- - -	0 3 6	- -				
29. Oakerthorpe and Ashborne - -	238 7 0	- - -	462 0 0	197 12 9	- - -	1 2 0	- - -	- -				
30. Owlser Bar - - -	923 15 2	- - -	2,600 0 0	- - -	- - -	0 12 0	56 3 11	- -				
31. Sheffield and Chapel-en-le-Frith -	860 14 9	- - -	2,581 14 0	- - -	- - -	3 18 3	156 17 0	- -				
32. Sheffield and Gander Lane - -	- - -	10 10 0	1,480 0 0	- - -	- - -	- - -	2 9 7	- -				
33. Sheffield and Glossop - - -	- - -	34 13 3	492 19 1	183 10 1	- - -	- - -	22 17 9	- -				
34. Temple Normanton and Tibshelf -	91 18 11	- - -	106 0 0	13 4 3	33 2 6	- - -	- - -	- -				
35. Tideswell, Blackwell, Edensor, and Ashford - - -	208 0 1	- - -	458 18 0	- - -	- - -	- - -	50 12 6	- -				
36. Tupton and Ashover - - -	- - -	- - -	110 0 0	27 2 6	- - -	- - -	- - -	- -				
37. Wirksworth and Hlland Ward -	111 0 9	- - -	354 0 0	- - -	- - -	- - -	- - -	- -				
£	7,751 17 7	285 9 0	31,933 8 9	1,025 15 11	755 2 6	11 7 9	642 3 3	- -				
COUNTY OF DEVON.												
1. Ashburton - - -	1,274 0 7	- - -	1,248 9 2	79 16 8	- - -	- - -	3 7 6	- -				
2. Axminster - - -	37 2 5	- - -	850 0 0	- - -	- - -	- - -	16 3 9	- -				
3. Barnstaple - - -	1,195 3 3	- - -	3,502 0 0	- - -	- - -	2 3 0	4 17 4	- -				
4. Ditto, New Eastern Roads - -	225 7 10	- - -	500 0 0	- - -	- - -	- - -	- - -	- -				
5. Bideford - - -	679 2 8	- - -	2,271 0 0	- - -	- - -	- - -	18 0 0	- -				
6. Branton - - -	370 2 5	- - -	407 16 5	- - -	- - -	- - -	14 10 0	- -				
7. Branton and Ilfracombe - -	246 4 6	- - -	313 12 0	- - -	- - -	- - -	- - -	- -				
8. Combmartin - - -	- - -	6 16 9	746 4 3	- - -	- - -	- - -	0 13 7	- -				
9. Countess Wear Bridge - - -	451 3 5	- - -	75 0 0	- - -	- - -	- - -	15 14 9	- -				
10. Cullompton - - -	496 17 7	- - -	109 0 0	- - -	30 0 0	- - -	- - -	- -				
11. Exeter - - -	90 14 8	- - -	6,914 8 0	- - -	- - -	26 1 3	44 12 2	- -				
12. Exmouth Road - - -	13 17 2	- - -	119 13 4	- - -	- - -	- - -	- - -	- -				
13. Great Torrington - - -	407 9 2	- - -	1,305 0 0	- - -	- - -	1 15 0	- - -	- -				
14. Honiton - - -	90 6 6	- - -	660 16 0	- - -	- - -	1 1 6	d 57 8 2	- -				
15. Honiton and Ilminster - -	95 18 0	- - -	207 10 0	- - -	- - -	- - -	- - -	- -				
16. Honiton and Sidmouth - -	121 8 11	- - -	249 15 0	10 0 0	- - -	0 7 3	- - -	- -				
17. Kingsbridge and Dartmouth -	306 1 5	- - -	2,065 8 4	242 18 8	- - -	- - -	10 9 6	- -				
18. Modbury - - -	- - -	9 10 0	778 0 0	- - -	- - -	0 3 6	12 14 6	- -				
19. Moretonhampstead - - -	93 16 3	- - -	186 0 0	- - -	- - -	- - -	6 10 7	- -				
20. Newton Bushel - - -	288 12 4	- - -	1,231 5 0	- - -	- - -	- - -	- - -	- -				
21. Okehampton e - - -	256 1 6	- - -	470 10 11	- - -	- - -	- - -	53 1 0	- -				
22. Plymouth, Eastern - - -	84 17 4	- - -	590 0 0	- - -	- - -	- - -	- - -	- -				
23. Plymouth and Exeter Road -	201 9 1	- - -	234 0 0	- - -	- - -	- - -	- - -	- -				
24. Plymouth and Tavistock - -	- - -	26 13 5	1,050 0 0	- - -	- - -	- - -	350 0 0	- -				
25. Sidmouth and Cullompton - -	18 12 11	- - -	113 15 0	- - -	- - -	- - -	20 0 0	- -				
26. South Molton - - -	1 9 9	- - -	1,894 13 0	- - -	- - -	1 11 0	- - -	- -				
27. Tavistock - - -	- - -	168 4 6	2,605 0 0	- - -	- - -	- - -	102 11 6	- -				
28. Teignmouth and Dawlish - -	767 3 8	- - -	940 0 0	206 18 3	- - -	0 8 0	- - -	- -				
29. Tiverton and New Road - -	600 2 1	- - -	2,806 0 0	13 15 0	- - -	- - -	- - -	- -				
30. Torquay - - -	644 19 0	- - -	4,416 0 10	- - -	- - -	0 15 0	182 17 9	- -				
31. Totness and Bridgetown Pomeroy	585 16 8	- - -	2,003 14 4	- - -	- - -	- - -	- - -	- -				
£	9,644 1 1	211 4 8	40,858 11 7	553 8 7	30 0 0	34 5 6	913 12 1	- -				
COUNTY OF DORSET.												
1. Backwater Bridge and Road -	45 9 9	- - -	89 9 4	- - -	- - -	- - -	- - -	- -				
2. Blandford and Poole - - -	233 10 10	- - -	384 15 0	- - -	- - -	- - -	- - -	- -				
3. Blandford and Wimborne - -	- - -	64 13 10	148 7 11	- - -	- - -	- - -	- - -	- -				
4. Bridport, First District - -	697 4 2	- - -	1,281 4 2	- - -	- - -	- - -	- - -	- -				
5. Bridport, Second District - -	408 6 7	- - -	950 0 0	120 0 0	- - -	- - -	- - -	- -				
6. Bridport and Broadwinsor - -	76 13 11	- - -	429 3 5	- - -	- - -	- - -	- - -	- -				

a Contract work.

b Including payments to parishes.

c Including contract work.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of		
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
20.	852 5 0	166 18 7	57 9 8	31 12 0	- - -	15 11 1	- - -	20 0 0	40 0 0
21.	559 12 8	94 15 5	48 2 1	12 8 5	- - -	31 11 5	10 0 0	10 0 0	- - -
22.	777 19 6	387 8 0	49 17 0	95 2 11	- - -	46 8 3	- - -	50 0 0	45 0 4
23.	524 18 2	133 16 6	117 14 9	49 17 4	- - -	12 2 3	- - -	- - -	16 0 0
24.	394 4 4	143 19 2	26 6 10	13 16 5	- - -	11 1 9	5 12 4	30 0 0	25 4 0
25.	336 0 0	44 14 10	12 9 9	3 3 0	- - -	10 12 2	5 0 0	10 0 0	11 10 0
26.	831 11 9	280 5 8	- - -	- - -	- - -	23 13 11	5 5 0	25 0 0	20 0 0
27.	638 12 6	163 18 6	30 6 0	73 4 1	- - -	0 10 0	- - -	20 0 0	30 0 0
28.	1,115 3 6	233 7 8	84 15 5	167 13 4	- - -	7 0 6	- - -	30 0 0	40 0 0
29.	660 14 9	251 0 3	85 5 3	26 6 4	- - -	1 0 0	5 0 0	20 0 0	30 0 0
30.	2,656 15 11	653 0 3	654 6 9	367 18 5	- - -	20 1 7	- - -	- - -	60 0 0
31.	2,742 9 3	515 18 2	399 1 0	358 11 7	6 6 0	0 5 0	- - -	20 0 0	50 0 0
32.	1,482 9 7	790 0 0	- - -	- - -	- - -	46 9 5	2 13 11	26 5 0	15 0 0
33.	699 6 11	228 9 2	57 19 2	41 8 3	- - -	16 17 2	- - -	12 12 0	25 0 0
34.	152 6 9	26 18 0	- - -	2 18 9	- - -	4 10 8	- - -	- - -	5 0 0
35.	509 10 6	144 15 1	34 17 6	40 18 10	- - -	13 4 5	- - -	5 0 0	25 0 0
36.	137 2 6	60 0 0	- - -	- - -	- - -	2 2 4	3 3 0	- - -	- - -
37.	354 0 0	132 6 11	40 4 5	4 3 11	- - -	12 9 10	5 0 0	10 0 0	13 10 0
	34,367 18 2	9,395 12 7	3,664 6 8	3,043 6 6	6 6 0	40 9 6	849 2 1	63 16 3	618 7 0
									1,166 4 1
1.	1,331 13 4	208 12 8	1 0 0	- - -	- - -	30 4 7	1 0 0	40 0 0	70 0 0
2.	866 3 9	169 8 3	49 14 0	33 4 6	- - -	145 1 10	- - -	31 10 0	50 0 0
3.	3,509 0 4	345 9 1	- - -	882 10 8	- - -	- - -	- - -	40 0 0	110 0 0
4.	500 0 0	128 12 8	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0
5.	2,289 0 0	952 14 0	- - -	- - -	3 10 0	58 13 1	- - -	15 0 0	93 15 0
6.	422 6 5	22 0 0	- - -	- - -	- - -	9 1 8	- - -	8 0 0	8 0 0
7.	313 12 0	88 10 0	- - -	- - -	- - -	4 4 9	- - -	8 0 0	8 0 0
8.	746 17 10	172 19 10	99 5 6	11 1 3	- - -	21 3 1	- - -	20 0 0	25 0 0
9.	90 14 9	22 10 0	- - -	- - -	- - -	0 9 8	- - -	- - -	- - -
10.	139 0 0	- - -	- - -	- - -	- - -	- - -	8 0 0	15 0 0	- - -
11.	6,985 1 5	2,550 6 0	- - -	- - -	- - -	251 18 3	- - -	100 0 0	250 0 0
12.	119 13 4	26 5 0	- - -	- - -	- - -	9 12 11	10 0 0	10 0 0	5 0 0
13.	1,306 15 0	141 12 1	164 15 9	325 7 6	26 0 1	36 8 0	- - -	30 0 0	65 0 0
14.	719 5 8	400 0 0	- - -	- - -	- - -	14 10 6	15 0 0	35 0 0	20 0 0
15.	207 10 0	101 3 6	- - -	- - -	- - -	24 7 9	- - -	30 0 0	15 0 0
16.	260 2 3	50 0 0	- - -	- - -	- - -	16 13 11	8 0 0	18 0 0	- - -
17.	2,318 16 6	143 6 8	259 6 2	642 9 11	3 9 0	64 11 2	10 0 0	31 10 0	80 0 0
18.	790 18 0	83 4 8	15 11 6	235 6 9	1 0 4	13 4 10	- - -	20 0 0	20 0 0
19.	192 10 7	2 16 0	- - -	- - -	- - -	8 16 3	5 0 0	10 0 0	4 0 0
20.	1,231 5 0	160 15 5	28 15 0	188 19 5	- - -	8 17 5	- - -	20 0 0	40 0 0
21.	523 11 11	388 3 9	- - -	- - -	- - -	11 6 3	- - -	32 5 7	30 0 0
22.	590 0 0	250 0 0	- - -	- - -	- - -	17 10 11	- - -	36 15 0	40 0 0
23.	234 0 0	- - -	- - -	- - -	- - -	9 14 0	- - -	- - -	- - -
24.	1,400 0 0	118 15 4	54 12 0	314 7 6	8 0 0	44 9 0	- - -	31 10 0	81 0 0
25.	133 15 0	34 0 0	- - -	- - -	- - -	9 17 6	- - -	- - -	- - -
26.	1,896 4 0	324 18 1	123 8 9	- - -	18 12 6	22 15 3	10 0 0	10 0 0	75 0 0
27.	2,707 11 6	1,167 10 11	494 9 2	170 19 1	- - -	140 9 9	- - -	35 0 0	110 0 0
28.	1,147 6 3	206 18 3	- - -	- - -	- - -	23 4 8	- - -	52 10 0	50 0 0
29.	2,813 15 0	428 13 1	- - -	- - -	- - -	33 0 4	37 10 0	40 0 0	100 0 0
30.	4,599 13 7	1,311 6 10	- - -	- - -	12 1 10	263 7 3	- - -	40 0 0	100 0 0
31.	2,003 14 4	427 15 5	- - -	10 15 0	1 18 1	99 14 1	- - -	40 0 0	45 17 1
	42,389 17 9	10,428 7 6	1,290 17 10	2,815 1 7	- - -	74 11 10	1,393 8 8	104 10 0	800 0 7
									1,505 12 1
1.	89 9 4	- - -	- - -	- - -	- - -	11 17 1	- - -	- - -	- - -
2.	384 15 0	96 6 5	39 19 1	39 3 10	- - -	24 6 4	- - -	20 0 0	30 0 0
3.	148 7 11	- - -	- - -	- - -	4 8 3	2 11 0	- - -	- - -	5 0 0
4.	1,281 4 2	33 10 6	49 2 8	165 3 11	- - -	28 10 3	- - -	70 0 0	50 0 0
5.	1,070 0 0	40 10 8	37 8 5	13 14 1	- - -	37 2 4	- - -	20 0 0	26 0 0
6.	429 3 5	- - -	- - -	- - -	- - -	3 18 0	- - -	35 0 0	15 0 0

d From former treasurer.

e The Local Act expired 1st November 1863.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF DERBY—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
20. Derby to Uttoxeter - -	2 2 0	317 3 4	11 16 8	- - -	17 7 0	- - -	680 0 4
21. Duffield and Heage - -	7 6 8	315 1 9	- - -	- - -	3 0 0	- - -	532 5 9
22. Glossop and Marple Bridge - -	- - -	115 15 9	- - -	a 22 11 3	8 4 0	- - -	822 17 0
23. Greenhill Moor and Eckington - -	36 2 8	113 0 10	- - -	150 0 0	1 11 5	- - -	630 5 9
24. Haddon and Bentley - -	- - -	128 15 0	- - -	- - -	13 7 1	10 0 0	408 2 7
25. Ideridgehay and Duffield - -	10 0 8	62 12 4	- - -	- - -	4 16 10	- - -	174 19 7
26. Mansfield and Chesterfield - -	- - -	140 0 0	10 13 6	400 0 0	22 12 5	- - -	927 10 6
27. Nottingham Road (from Derby to Risley) - -	3 16 7	39 3 10	26 13 4	- - -	19 10 9	- - -	428 18 5
28. Nottingham and Newhaven, Third District - -	13 12 0	273 13 2	- - -	412 10 0	28 14 4	- - -	1,318 15 11
29. Oakerthorpe and Ashborne - -	- - -	53 11 1	- - -	- - -	10 19 3	- - -	521 9 9
30. Owl Bar - -	32 17 0	300 4 1	- - -	b 623 6 6	23 0 5	- - -	2,734 15 0
31. Sheffield and Chapel-en-le-Frith - -	23 5 4	874 10 5	170 15 2	- - -	10 13 5	- - -	2,438 14 3
32. Sheffield and Gander Lane - -	36 3 7	134 17 3	- - -	- - -	20 14 1	- - -	1,072 3 3
33. Sheffield and Glossop - -	- - -	97 10 4	- - -	148 16 10	3 3 8	- - -	631 16 7
34. Temple Normanton and Tibshelf - -	8 12 10	57 8 3	- - -	- - -	7 9 5	33 2 6	146 0 5
35. Tideswell, Blackwell, Edensor, and Ashford - -	- - -	423 7 4	- - -	- - -	30 7 5	- - -	717 10 7
36. Tupton and Ashover - -	66 8 7	- - -	- - -	- - -	5 8 7	- - -	137 2 6
37. Wirksworth and Hulland Ward - -	10 0 8	47 11 3	- - -	- - -	4 15 6	- - -	280 2 6
£	789 8 10	6,663 13 7	1,046 14 1	4,876 17 1	542 4 3	755 2 6	33,021 11 0

COUNTY OF DEVON.							
1. Ashburton - - -	4 19 8	839 10 7	- - -	d 485 0 0	56 14 7	- - -	1,737 2 1
2. Axminster - - -	12 7 6	87 3 9	- - -	100 0 0	45 0 8	- - -	723 10 6
3. Barnstaple - - -	32 3 6	1,292 17 0	- - -	e 727 0 0	155 6 7	- - -	3,585 6 10
4. Ditto, New Eastern Roads - -	- - -	318 1 0	- - -	- - -	4 6 4	- - -	461 0 0
5. Bideford - - -	12 10 9	459 12 6	31 0 0	g 806 6 6	68 1 5	- - -	2,501 3 3
6. Braunton - - -	14 1 0	323 15 0	- - -	- - -	27 0 0	- - -	411 17 8
7. Braunton and Ilfracombe - -	- - -	141 3 7	- - -	- - -	7 7 9	- - -	257 6 1
8. Combmartin - - -	- - -	362 7 1	- - -	- - -	7 12 11	- - -	719 9 8
9. Countess Wear Bridge - -	- - -	- - -	- - -	- - -	- - -	- - -	22 19 8
10. Cullompton - - -	- - -	348 15 0	- - -	- - -	3 2 6	30 0 0	404 17 6
11. Exeter - - -	35 1 3	1,423 10 1	422 6 0	1,696 0 0	135 19 7	- - -	6,865 1 2
12. Exmouth Road - - -	- - -	16 4 3	- - -	- - -	4 10 6	- - -	81 12 8
13. Great Torrington - - -	- - -	473 13 11	- - -	- - -	24 18 6	- - -	1,287 15 10
14. Honiton - - -	- - -	192 0 10	- - -	100 0 0	5 15 6	- - -	782 6 10
15. Honiton and Ilminster - -	- - -	- - -	- - -	- - -	6 15 4	- - -	177 6 7
16. Honiton and Sidmouth - -	- - -	85 0 0	- - -	- - -	11 4 6	- - -	188 18 5
17. Kingsbridge and Dartmouth - -	24 10 3	791 11 2	11 0 0	- - -	70 10 1	- - -	2,132 4 5
18. Modbury - - -	32 12 8	347 3 3	- - -	- - -	12 4 6	- - -	780 8 6
19. Moretonhampstead - -	- - -	223 17 0	- - -	- - -	8 18 10	- - -	263 8 1
20. Newton Bushel - - -	- - -	270 17 11	13 5 0	m 343 17 6	45 5 2	- - -	1,120 12 10
21. Okehampton - - -	40 0 0	- - -	252 1 10	- - -	25 16 0	- - -	779 13 5
22. Plymouth, Eastern - - -	- - -	95 4 7	- - -	- - -	15 11 11	- - -	455 2 5
23. Plymouth and Exeter Road - -	- - -	108 2 1	- - -	- - -	- - -	- - -	117 16 1
24. Plymouth and Tavistock - -	21 19 10	174 4 6	108 12 9	- - -	10 13 4	- - -	968 4 3
25. Sidmouth and Cullompton - -	50 0 0	56 5 0	- - -	- - -	2 10 0	- - -	152 12 6
26. South Molton - - -	- - -	1,214 10 11	- - -	- - -	55 19 10	- - -	1,855 5 4
27. Tavistock - - -	5 1 7	247 2 9	377 18 0	q 308 15 0	125 9 3	- - -	3,182 15 6
28. Teignmouth and Dawlish - -	24 2 0	771 4 0	- - -	- - -	31 19 4	- - -	1,159 18 3
29. Tiverton and New Road - -	25 12 6	1,008 13 6	- - -	s 549 15 0	69 18 7	- - -	2,293 3 0
30. Torquay - - -	- - -	1,160 3 7	- - -	1,350 0 0	93 6 4	- - -	4,330 5 10
31. Totness and Bridgetown Pomeroy - -	- - -	1,080 3 8	21 0 0	u 554 7 6	29 0 3	- - -	2,310 11 1
£	335 2 6	13,912 18 6	1,237 3 7	7,021 1 6	1,161 0 1	30 0 0	42,109 16 3

COUNTY OF DORSET.							
1. Backwater Bridge and Road - -	- - -	- - -	- - -	- - -	0 5 6	- - -	12 2 7
2. Blandford and Poole - -	22 3 10	29 15 0	- - -	x 90 0 0	8 17 4	- - -	405 0 1
3. Blandford and Wimborne - -	100 0 0	- - -	- - -	- - -	33 5 4	- - -	140 16 4
4. Bridport, First District - -	1 6 0	373 18 9	- - -	a a 497 0 0	32 7 1	- - -	1,300 19 2
5. Bridport, Second District - -	- - -	216 7 8	- - -	b b 338 0 0	15 13 4	- - -	744 16 6
6. Bridport and Broadwinor - -	3 17 6	11 11 0	- - -	150 0 0	8 2 8	- - -	227 9 2

Continued from page 19.

a For a debt of 23l. 15s. b For debts of 699l. 17s. c Reduced by Provisional Order. d For debts of 600l.
h Including 1,325l. at 4 and 1,650l. at 4½ per cent. i Including 1,700l. at 3½ per cent. k Mis-stated in previous Returns.
o Including 1,200l. at 4½ per cent. p Including 1,250l. at 4½ per cent. q For debts of 325l.
x For debts of 100l. y Including 350l. at 5 per cent. z Not payable until the Act is paid for.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
20. 8,210 0 0	4	-	7 15 4	-	8,217 15 4	71 0 0	-	-	-	257 7 2	328 7 2
21. 6,301 16 7	5	-	-	-	6,301 16 7	-	-	-	-	227 13 4	227 13 4
22. 3,326 5 0	3½	-	15 9 10	-	3,341 14 10	-	-	-	-	122 12 1	122 12 1
23. 2,090 0 0	5	59 14 8	104 10 0	-	2,254 4 8	102 13 4	-	-	-	218 12 1	321 5 5
24. 5,150 0 0	5	-	9,398 5 0	-	14,548 5 0	-	-	-	27 5 0	158 10 9	185 15 9
25. 2,862 10 0	2	-	57 5 0	-	2,919 15 0	-	-	-	-	350 16 1	350 16 1
26. 3,100 0 0	4	-	-	32 0 3	3,132 0 3	52 6 8	-	-	-	-	52 6 8
27. 850 0 0	4 & 5	-	-	-	850 0 0	53 3 4	-	-	-	242 9 3	295 12 7
28. 6,443 15 0	4	-	-	-	6,443 15 0	-	-	-	-	184 1 9	184 1 9
29. 1,660 0 0	3½	-	54 19 0	-	1,714 19 0	-	-	-	-	377 12 0	377 12 0
30. 6,030 3 4	4	42 0 7	241 4 0	-	6,313 7 11	-	-	-	-	845 16 1	845 16 1
31. 22,593 0 0	3	38 5 9	941 19 9	-	23,573 5 6	215 2 10	-	10 0 0	-	1,164 9 9	1,389 12 7
32. 2,310 0 0	c 4	-	-	-	2,310 0 0	-	-	-	-	399 15 6	399 15 6
33. 4,726 15 0	2	-	-	-	4,726 15 0	147 9 9	-	-	-	32 17 1	180 6 10
34. 2,870 0 0	2	-	-	-	2,870 0 0	-	-	-	-	98 5 3	98 5 3
35. 5,918 2 10	5	317 2 0	12,965 9 10	-	19,200 14 8	-	-	-	-	-	-
36. 1,400 0 0	none	23 3 11	-	-	1,423 3 11	-	-	-	-	-	-
37. 3,075 0 0	1½	-	46 2 4	-	3,121 2 4	-	-	-	-	184 18 3	184 18 3
169,680 12 7	-	823 3 7	41,690 18 7	32 0 3	212,226 15 0	1,598 1 6	65 0 0	34 19 0	27 5 0	8,844 16 0	10,570 1 6
1. 17,000 0 0	4 to 5	-	722 17 0	-	17,722 17 0	-	-	-	-	868 11 10	868 11 10
2. 2,150 0 0	4	-	-	-	2,150 0 0	-	-	-	-	179 15 8	179 15 8
3. 28,775 0 0	5	-	577 10 0	-	29,352 10 0	-	-	1 0 0	5 0 0	1,118 16 9	1,124 16 9
4. 6,605 0 0	5	-	1,198 15 0	-	7,803 15 0	-	-	-	-	264 7 10	264 7 10
5. 14,505 0 0	3½	-	472 13 6	-	14,977 13 6	-	-	-	-	466 19 5	466 19 5
6. 6,517 0 0	5	-	1,359 7 1	-	7,876 7 1	-	-	-	-	380 11 2	380 11 2
7. 4,157 0 0	5	-	2,219 0 4	-	6,376 0 4	-	-	-	-	302 10 5	302 10 5
8. 7,247 10 0	5	-	2,363 12 9	-	9,611 2 9	-	-	-	-	20 11 5	20 11 5
9. 1,175 0 0	none	-	-	-	1,175 0 0	-	-	-	-	518 18 6	518 18 6
10. 6,975 0 0	5	-	5,605 15 7	-	12,580 15 7	-	-	-	-	231 0 1	231 0 1
11. 36,850 0 0	4	637 11 6	3,469 9 4	-	40,957 0 10	-	-	-	-	210 14 11	210 14 11
12. 400 0 0	4 & 4½	-	4 7 5	-	404 7 5	-	-	-	-	51 17 10	51 17 10
13. 10,026 10 0	4 & 4½	-	509 8 3	-	10,535 18 3	-	-	-	-	426 8 4	426 8 4
14. 5,350 0 0	3½	-	-	-	5,350 0 0	-	-	-	-	27 5 4	27 5 4
15. 11,367 2 6	5	-	13,747 16 8	-	25,114 19 2	-	-	-	-	126 1 5	126 1 5
16. 3,400 0 0	2½	-	-	-	3,400 0 0	-	-	-	-	192 12 9	192 12 9
17. 18,128 4 9	5	-	16,833 16 11	-	34,962 1 8	-	-	-	-	492 13 6	492 13 6
18. 26,268 0 0	3	-	2,260 14 0	-	28,528 14 0	-	-	-	-	0 19 6	0 19 6
19. 4,397 0 0	4 & 5	-	299 15 6	-	4,696 15 6	-	-	-	33 11 9	22 18 9	56 10 6
20. 5,029 11 10	4	-	70 17 4	-	5,100 9 2	-	-	-	-	399 4 6	399 4 6
21. -	-	-	-	-	-	-	-	-	-	-	-
22. 2,200 0 0	4½	-	-	-	2,200 0 0	-	-	-	-	219 14 11	219 14 11
23. 2,800 0 0	4	-	56 0 0	-	2,856 0 0	-	-	-	-	317 13 0	317 13 0
24. 4,350 0 0	4	-	-	-	4,350 0 0	-	-	-	-	405 2 4	405 2 4
25. 6,775 0 0	5	-	5,165 0 0	0 4 7	11,940 4 7	25 16 8	-	-	-	-	25 16 8
26. 25,318 10 9	4 & 5	239 0 0	1,312 8 6	-	26,869 19 3	-	-	-	-	42 8 5	42 8 5
27. 6,095 0 0	4	50 0 0	121 18 0	643 8 6	6,910 6 6	-	-	-	-	-	-
28. 24,825 0 0	5	26 5 0	12,059 18 9	-	36,911 3 9	-	-	-	-	754 11 8	754 11 8
29. 42,722 0 0	2½	-	-	-	42,722 0 0	-	13 13 2	-	-	1,120 14 1	1,134 7 3
30. 25,000 0 0	4 to 5	-	736 0 0	-	25,736 0 0	-	-	-	-	914 6 9	914 6 9
31. 24,700 0 0	4	-	497 0 0	-	25,197 0 0	-	-	-	-	278 19 11	278 19 11
381,108 9 10	-	952 16 6	71,664 1 11	643 13 1	454,369 1 4	25 16 8	13 13 2	1 0 0	38 11 9	10,356 11 0	10,435 12 7
1. 5,755 0 0	5	-	575 10 0	-	6,330 10 0	-	-	-	-	122 16 6	122 16 6
2. 1,400 0 0	4½	-	64 15 0	-	1,464 15 0	2 0 0	-	-	-	213 5 9	215 5 9
3. 1,800 0 0	2½	200 0 0	-	57 2 3	2,057 2 3	-	-	-	-	-	-
4. 14,405 0 0	3	101 19 6	462 3 0	-	14,969 2 6	-	164 14 6	-	-	677 9 2	842 3 8
5. 16,685 2 9	2	-	333 14 0	-	17,018 16 9	-	-	-	-	733 10 1	733 10 1
6. 4,341 0 0	4	6 12 4	12 4 2	-	4,359 16 6	-	-	-	-	278 8 2	278 8 2

e For debts of 800*l*.f Including 1,650*l*. at 4 per cent.g For debts of 875*l*.h Including 100*l*. at 4 per cent.i Including 700*l*. at 4 per cent.j For debts of 1,300*l*.k For debts of 517*l*. 0*s*. 1*d*.l Including 6,272*l*. at 1½ per cent.m For debts of 700*l*.n Including 700*l*. at 4 per cent.o For debts of 600*l*.p For debts of 559*l*. 5*s*. 5*d*.q Including 3,891*l*. at 3 per cent., interest deferred.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.						9. Amount of Money borrowed on the Security of the Toll.
	Balance in Treasurer's Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4.	5.	6.	7.	8.		
			Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.		
COUNTY OF DORSET—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
7. Cerne Abbas - - -	138 5 0	- - -	275 0 0	- - -	- - -	- - -	- - -	- - -	
8. Dorchester and Wool - - -	97 16 5	- - -	386 11 0	- - -	- - -	0 11 9	- - -	- - -	
9. Harnham, Blandford, and Dorchester - - -	332 2 4	- - -	1,292 15 8	- - -	- - -	- - -	18 16 11	- - -	
10. Lyme Regis - - -	89 7 8	- - -	987 0 0	- - -	- - -	- - -	- - -	- - -	
11. Ditto Crewkerne Branch - - -	11 12 1	- - -	62 0 0	- - -	- - -	- - -	- - -	- - -	
12. Maiden Newton - - -	68 0 6	- - -	1,031 0 0	- - -	- - -	- - -	4 19 0	- - -	
13. Poole - - -	664 3 8	- - -	1,424 3 4	- - -	- - -	0 8 0	4 13 0	- - -	
14. Shaftesbury, Old and New - - -	752 18 2	- - -	1,361 16 8	- - -	- - -	- - -	4 15 2	- - -	
15. Sherborne - - -	320 8 2	- - -	1,380 8 4	- - -	- - -	- - -	65 7 0	- - -	
16. Vale of Blackmoor - - -	1,070 12 4	- - -	1,540 6 4	- - -	- - -	1 13 6	48 7 0	- - -	
17. Wareham (Three Branches) - - -	415 12 7	- - -	1,008 0 0	- - -	- - -	0 6 0	0 12 0	- - -	
18. Weymouth, Melcombe Regis, and Dorchester - - -	420 7 8	- - -	1,320 1 11	- - -	- - -	2 2 0	6 0 0	- - -	
19. Wimborne and Piddletown - - -	390 4 10	- - -	437 4 10	- - -	- - -	- - -	- - -	- - -	
£	6,232 16 8	64 13 10	15,789 7 11	120 0 0	- - -	5 1 3	153 10 1	- - -	
COUNTY OF DURHAM.									
1. Bishopwearmouth and Norton - - -	180 15 8	- - -	995 18 4	- - -	- - -	0 14 0	- - -	- - -	
2. Boroughbridge and Durham (Part) - - -	116 15 3	- - -	917 10 0	- - -	- - -	- - -	3 18 6	- - -	
3. Bowes and Sunderland Bridge - - -	- - -	516 15 2	873 10 5	- - -	- - -	- - -	- - -	- - -	
4. Catterick Bridge to Durham - - -	101 12 7	- - -	1,158 19 2	- - -	- - -	- - -	- - -	- - -	
5. Darlington, or Angel Inn and Barton Lane End - - -	44 18 5	- - -	640 0 0	- - -	14 0 0	- - -	- - -	- - -	
6. Darlington and Cockerton Bridge (United) - - -	7 14 8	- - -	594 12 0	- - -	- - -	- - -	10 14 7	- - -	
7. Derwent and Shotley Bridge - - -	81 9 1	- - -	753 10 0	85 0 0	- - -	- - -	10 0 0	- - -	
8. Durham and Shotley Bridge - - -	485 11 11	- - -	643 8 7	- - -	- - -	2 8 6	10 0 0	- - -	
9. Durham and Tyne Bridge - - -	- - -	514 18 8	2,525 0 0	- - -	- - -	- - -	41 11 11	- - -	
10. Edmondbyers - - -	49 16 9	- - -	186 16 10	- - -	- - -	- - -	- - -	- - -	
11. Eggleston Roads - - -	92 10 9	- - -	701 0 0	- - -	- - -	- - -	3 12 0	- - -	
12. Gateshead and Hexham - - -	240 15 4	- - -	1,582 0 0	- - -	- - -	- - -	7 7 5	- - -	
13. Lobley Hill - - -	235 17 5	- - -	2,177 9 4	233 6 2	76 7 3	1 5 1	10 12 7	- - -	
14. South Shields - - -	148 11 3	- - -	409 9 4	- - -	- - -	- - -	- - -	- - -	
15. Stockton and Barnard Castle - - -	117 10 7	- - -	625 0 0	- - -	- - -	- - -	1 19 6	- - -	
16. Sunderland and Durham - - -	18 7 11	- - -	663 15 0	- - -	- - -	- - -	80 0 0	- - -	
17. Wearmouth Bridge to Tyne Bridge and Branch - - -	335 12 1	- - -	1,652 13 4	- - -	- - -	- - -	- - -	- - -	
18. West Auckland - - -	- - -	44 17 7	789 0 0	40 8 0	21 13 6	- - -	25 0 0	- - -	
£	2,257 19 8	1,076 11 5	17,889 12 4	358 14 2	112 0 9	4 7 7	204 16 6	- - -	
COUNTY OF ESSEX.									
1. Epping and Ongar - - -	374 17 2	- - -	2,021 5 0	- - -	- - -	- - -	100 17 2	- - -	
2. Essex, First District - - -	595 16 5	- - -	2,703 14 7	- - -	- - -	0 4 0	149 5 9	- - -	
3. Essex, Second District - - -	40 12 6	- - -	191 8 11	- - -	- - -	- - -	- - -	- - -	
4. Hockerhill - - -	314 4 9	- - -	980 0 0	- - -	- - -	- - -	38 11 0	- - -	
5. Middlesex and Essex - - -	277 7 11	- - -	10,597 11 8	- - -	- - -	- - -	636 14 11	- - -	
£	1,602 18 9	- - -	16,494 0 2	- - -	- - -	0 4 0	925 8 10	- - -	
COUNTY OF GLOUCESTER.									
1. Berkeley, Dursley, Wotton-under-Edge, Frocester, and Cainscross - - -	216 11 1	- - -	3,675 16 8	- - -	- - -	1 7 0	92 5 7	- - -	
2. Bibury and Dancy's Fancy - - -	10 15 0	- - -	170 10 0	93 8 2	- - -	- - -	3 0 0	- - -	
3. Bristol (Nine Districts) - - -	3,281 15 7	- - -	14,534 14 0	- - -	- - -	- - -	250 5 0	- - -	
4. Campden and Clifford - - -	97 0 0	- - -	330 19 8	- - -	- - -	1 10 0	- - -	- - -	

a Contract work.

b Including contract work.

c Including team labour, &c.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
275 0 0	α 159 18 0	- - -	- - -	- - -	- - -	15 7 8	- - -	30 0 0	- - -
387 2 9	36 8 3	17 6 3	27 16 1	- - -	- - -	7 14 11	- - -	15 10 0	25 0 0
1,311 12 7	248 0 7	81 14 1	95 6 7	- - -	1 16 8	64 3 4	25 0 0	60 0 0	150 0 0
987 0 0	194 12 1	89 0 0	126 0 0	- - -	- - -	51 17 4	13 2 0	90 0 0	- - -
62 0 0	- - -	- - -	- - -	- - -	- - -	- - -	2 0 0	10 0 0	- - -
1,035 19 0	176 18 2	116 4 3	125 0 3	8 8 9	12 1 11	35 10 7	25 0 0	55 0 0	50 0 0
1,429 4 4	374 0 1	345 16 8	34 2 10	- - -	- - -	47 8 10	- - -	50 0 0	30 0 0
1,366 11 10	δ 857 6 8	180 16 0	333 0 5	10 12 6	- - -	68 15 0	- - -	35 0 0	100 0 0
1,445 15 4	448 16 1	257 4 11	135 6 11	- - -	27 2 7	86 13 7	- - -	40 0 0	100 0 0
1,590 6 10	c 804 12 9	- - -	- - -	- - -	- - -	56 14 9	- - -	29 0 0	65 0 0
1,008 18 0	271 2 1	80 1 6	- - -	- - -	- - -	13 5 3	- - -	7 10 0	50 0 0
1,328 3 11	164 14 11	264 17 3	212 3 5	- - -	2 14 9	30 0 3	- - -	45 0 0	76 0 0
437 4 10	α 159 0 0	- - -	- - -	- - -	- - -	23 15 3	- - -	25 0 0	- - -
16,067 19 3	4,065 17 3	1,559 11 1	1,306 18 4	19 1 3	48 4 2	609 11 9	65 2 0	637 0 0	772 0 0
996 12 4	341 16 7	153 15 3	199 9 7	- - -	- - -	50 17 9	10 0 0	20 0 0	80 0 0
921 8 6	253 0 5	144 4 6	229 3 10	- - -	- - -	44 3 0	- - -	30 0 0	43 0 0
873 10 5	149 11 4	113 14 7	154 2 3	- - -	- - -	27 8 0	- - -	30 0 0	66 0 0
1,158 19 2	252 10 11	102 15 3	333 19 0	- - -	2 14 4	37 8 7	10 0 0	30 0 0	120 0 0
654 0 0	89 12 11	8 11 6	46 15 10	- - -	1 15 6	21 3 11	- - -	20 0 0	20 0 0
605 6 7	203 4 0	94 11 0	134 3 3	- - -	- - -	23 1 11	- - -	55 0 0	60 0 0
848 10 0	191 4 11	115 5 4	31 16 7	- - -	- - -	65 17 6	- - -	- - -	25 0 0
655 17 1	219 8 4	80 11 7	164 18 7	- - -	- - -	8 6 0	10 0 0	15 0 0	20 0 0
2,566 11 11	630 3 5	363 0 7	548 19 8	- - -	- - -	25 5 11	- - -	30 0 0	100 0 0
186 16 10	94 2 11	54 2 9	55 14 0	- - -	- - -	3 7 6	- - -	5 0 0	15 0 0
704 12 0	76 15 6	98 9 6	167 16 11	- - -	- - -	16 14 5	- - -	26 5 0	15 0 0
1,589 7 5	944 18 3	159 10 0	212 17 6	- - -	- - -	34 17 8	- - -	35 0 0	60 0 0
2,499 0 5	1,061 7 6	317 1 11	322 1 9	- - -	2 5 0	113 8 4	30 0 0	8 0 0	100 0 0
409 9 4	δ 140 14 0	3 12 0	21 0 0	- - -	- - -	8 9 0	5 0 0	12 10 0	20 0 0
626 19 6	120 1 6	99 7 5	181 11 8	- - -	- - -	29 5 3	- - -	20 0 0	47 0 0
743 15 0	303 11 2	78 18 10	85 18 10	- - -	1 0 0	72 14 1	25 0 0	25 0 0	80 0 0
1,652 13 4	344 2 1	232 2 8	100 19 11	- - -	- - -	77 18 9	30 0 0	20 0 0	80 0 0
876 1 6	435 14 10	205 5 11	316 12 6	- - -	4 4 10	18 6 11	10 0 0	25 0 0	52 11 8
18,569 11 4	5,852 0 7	2,425 0 7	3,308 1 8	- - -	11 19 8	678 14 6	130 0 0	406 15 0	1,003 11 8
2,122 2 2	355 18 4	233 17 7	802 18 1	30 0 0	- - -	203 18 6	25 0 0	31 10 0	80 0 0
2,853 4 4	739 2 11	627 3 7	778 11 8	- - -	2 0 0	166 18 1	- - -	100 0 0	239 10 0
191 8 11	43 17 7	47 13 6	72 8 1	- - -	- - -	22 11 9	- - -	20 0 0	- - -
1,018 11 0	251 13 8	173 11 0	187 4 10	- - -	47 12 9	34 17 1	10 0 0	30 0 0	75 0 0
11,234 6 7	3,464 17 9	1,585 7 11	3,339 0 7	- - -	- - -	315 10 1	- - -	d 315 0 0	d 300 0 0
17,419 13 0	4,855 10 3	2,667 13 7	5,180 3 3	30 0 0	49 12 9	743 15 6	35 0 0	496 10 0	694 10 0
3,769 9 3	1,092 15 5	1,098 1 2	409 4 3	- - -	- - -	150 19 4	- - -	66 15 0	175 0 0
266 18 2	193 5 1	30 8 0	4 12 0	- - -	- - -	1 18 0	- - -	22 15 0	- - -
14,784 19 0	3,143 3 4	2,957 11 5	3,082 3 0	- - -	182 3 11	508 8 5	- - -	e 300 0 0	884 14 9
332 9 8	115 10 6	58 3 2	48 14 8	- - -	15 17 0	14 1 8	- - -	15 0 0	- - -

d For $\frac{3}{4}$ of a year.

e Including office clerk, 150*l*.

EXPENDITURE—continued.

NAMES OF COUNTIES AND TRUSTS.	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE
COUNTY OF DORSET—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
7. Cerne Abbas - - -	2 12 6	120 13 8	- - -	- - -	2 10 0	- - -	331 1 1
8. Dorchester and Wool - -	43 18 4	95 10 7	- - -	100 0 0	2 1 8	- - -	371 6
9. Harnham Blandford, and Dor- chester - - -	- - -	424 15 0	- - -	- - -	57 7 4	- - -	1,208 3
10. Lyme Regis - - -	10 0 0	224 5 5	- - -	- - -	43 13 1	- - -	842 9 1
11. Ditto Crewkerne Branch -	7 16 8	20 7 6	- - -	- - -	20 10 1	- - -	60 14
12. Maiden Newton - - -	- - -	95 16 1	41 5 9	300 0 0	11 9 6	- - -	1,052 15
13. Poole - - -	- - -	368 7 9	- - -	200 0 0	88 15 1	- - -	1,538 11
14. Shaftesbury, Old and New -	2 12 6	- - -	202 5 0	- - -	25 1 2	- - -	1,815 9
15. Sherborne - - -	- - -	139 1 5	59 4 8	5 240 0 0	18 1 1	- - -	1,551 11
16. Vale of Blackmoor - - -	24 17 8	321 8 2	- - -	c 357 10 0	19 14 9	- - -	1,678 18
17. Wareham (Three Branches) -	433 6 1	194 0 0	- - -	- - -	3 9 7	- - -	1,052 14
18. Weymouth, Melcombe Regis, and Dorchester - - -	- - -	126 9 11	214 4 10	500 0 0	13 5 0	- - -	1,649 10
19. Wimborne and Piddletown -	7 9 10	249 16 9	- - -	- - -	25 14 6	- - -	490 16
	660 0 11	3,012 4 8	517 0 3	2,772 10 0	430 4 1	- - -	16,475 5
COUNTY OF DURHAM.							
1. Bishopwearmouth and Norton -	16 16 2	120 19 4	- - -	- - -	24 15 8	- - -	1,018 10
2. Boroughbridge and Durham (Part) -	- - -	46 10 0	- - -	- - -	8 3 9	- - -	798 5
3. Bowes and Sunderland Bridge -	10 7 4	27 10 1	- - -	- - -	28 5 4	- - -	606 18 1
4. Catterick Bridge to Durham -	4 3 10	213 1 6	- - -	- - -	25 7 3	- - -	1,132 0
5. Darlington, or Angel Inn and Barton Lane End - - -	20 0 0	186 4 3	- - -	- - -	33 13 8	14 0 0	461 17
6. Darlington and Cockerton Bridge (United) - - -	- - -	12 10 0	- - -	- - -	18 17 8	- - -	601 7 10
7. Derwent and Shotley Bridge -	- - -	289 11 4	3 5 3	- - -	5 10 0	- - -	727 10 1
8. Durham and Shotley Bridge -	6 3 4	8 16 9	110 14 0	300 0 0	62 19 6	- - -	1,006 18
9. Durham and Tyne Bridge - -	20 0 0	139 10 7	180 0 0	803 4 9	32 10 3	- - -	2,872 15
10. Edmondbyers - - -	- - -	- - -	- - -	- - -	2 2 0	- - -	229 9
11. Eggleston Roads - - -	- - -	37 19 6	169 1 6	- - -	6 11 11	- - -	614 14
12. Gateshead and Hexham - -	1 0 0	12 9 7	175 0 0	97 10 5	21 18 8	- - -	1,755 2
13. Lobley Hill - - -	17 16 0	382 19 2	- - -	- - -	67 11 9	76 7 3	2,498 18
14. South Shields - - -	- - -	61 5 0	- - -	g 38 7 6	6 10 6	- - -	417 8
15. Stockton and Barnard Castle -	- - -	66 17 0	- - -	99 0 0	21 5 9	- - -	684 8
16. Sunderland and Durham - -	9 11 6	12 10 0	68 16 6	- - -	15 5 10	- - -	778 6
17. Wearmouth Bridge to Tyne Bridge and Branch - - -	22 4 0	160 10 1	- - -	550 0 0	24 2 6	- - -	1,642 0
18. West Auckland - - -	- - -	- - -	28 4 9	- - -	2 11 0	21 13 6	1,120 5 1
	128 2 2	1,779 4 2	735 2 0	1,988 2 8	408 3 0	112 0 9	18,966 18
COUNTY OF ESSEX.							
1. Epping and Ongar - - -	9 16 4	50 0 0	- - -	500 0 0	11 12 0	- - -	2,334 10 10
2. Essex, First District - - -	- - -	- - -	61 15 7	- - -	31 3 2	- - -	2,746 5
3. Essex, Second District - - -	- - -	- - -	- - -	- - -	- - -	- - -	206 10 13
4. Hockerill - - -	2 8 8	4 16 3	256 14 0	- - -	17 7 2	- - -	1,091 5
5. Middlesex and Essex - - -	31 13 6	25 9 7	- - -	- - -	1,764 5 5	- - -	11,141 4 10
	43 18 6	80 5 10	318 9 7	500 0 0	1,824 7 9	- - -	17,519 17
COUNTY OF GLOUCESTER.							
1. Berkeley, Dursley, Wootton-under- Edge, Frocester, and Cainscross -	- - -	196 5 2	- - -	60 0 0	60 15 3	- - -	3,309 15
2. Bibury and Dancy's Faucy - -	- - -	13 9 6	- - -	m 45 10 0	1 16 6	- - -	313 14
3. Bristol (Nine Districts) - -	190 4 4	459 14 10	219 1 1	2,100 0 0	327 13 9	- - -	14,354 18 1
4. Campden and Clifford - - -	1 19 6	36 18 4	- - -	100 0 0	8 9 8	- - -	414 14

(Continued from page 23.)

a Reduced by Provisional Order. b For debts of 300l. c For debts of 400l. d Including 6,276l. 10s. at one penny per cent.
i No interest has been paid. e Including 150l. unclaimed. f Including 800l. at 4 per cent.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1862.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,264 3 4	2½	18 17 6	27 16 0	- -	4,310 16 10	- -	- -	- -	- -	82 3 2	82 3 2
1,625 0 0	a 4	-	- -	- -	1,625 0 0	- -	- -	- -	- -	113 13 1	113 13 1
8,570 0 0	5	-	41 5 0	- -	8,611 5 0	- -	- -	- -	- -	435 11 4	435 11 4
6,450 0 0	3¼ & 3½	-	146 0 0	- -	6,596 0 0	- -	- -	- -	- -	233 17 9	233 17 9
700 0 0	3	-	- -	- -	700 0 0	- -	- -	- -	- -	12 17 10	12 17 10
1,695 13 10	4½ & 5	-	- -	- -	1,695 13 10	- -	- -	- -	- -	51 4 3	51 4 3
9,500 0 0	4	267 2 2	162 2 7	- -	9,929 4 9	- -	- -	- -	- -	554 16 9	554 16 9
- -	-	357 4 0	- -	- -	357 4 0	123 6 8	- -	24 0 0	- -	304 0 9	451 7 5
3,200 0 0	a 4	-	40 10 0	- -	3,240 10 0	72 15 0	- -	- -	- -	214 12 3	287 7 3
5,750 0 0	4	40 8 4	146 0 0	- -	5,936 8 4	- -	- -	- -	- -	982 1 1	982 1 1
4,850 0 0	4	424 6 9	- -	- -	5,274 6 9	- -	- -	- -	- -	371 16 1	371 16 1
2,300 0 0	5	-	- -	- -	2,300 0 0	- -	- -	- -	- -	99 1 3	99 1 3
23,865 0 0	5	70 12 5	22,128 14 8	- -	46,064 7 1	- -	- -	- -	- -	336 13 4	336 13 4
117,155 19 11	- -	1,487 3 0	24,140 14 5	57 2 3	142,840 19 7	198 1 8	164 14 6	24 0 0	- -	5,817 18 7	6,204 14 9
2,414 0 0	5	85 8 4	- -	- -	2,499 8 4	5 15 0	- -	- -	- -	158 17 8	164 12 8
930 0 0	5	-	- -	- -	930 0 0	- -	- -	- -	10 8 0	239 18 3	250 6 3
100 0 0	5	-	- -	250 3 8	350 3 8	- -	- -	- -	123 1 8	- -	123 1 8
6,970 0 0	3	-	- -	- -	6,970 0 0	- -	- -	- -	- -	128 11 1	128 11 1
d 12,509 14 0	a 3	-	- -	- -	12,509 14 0	- -	- -	- -	172 16 6	237 0 10	409 17 4
250 0 0	5	-	- -	- -	250 0 0	- -	- -	- -	- -	11 13 5	11 13 5
13,538 0 0	4	50 0 0	7,585 0 0	- -	20,173 0 0	102 15 0	1 0 0	- -	368 13 4	202 8 2	674 16 6
- -	-	-	- -	- -	- -	42 10 0	- -	- -	- -	134 10 11	177 0 11
3,600 0 0	5	-	90 0 0	821 1 11	4,511 1 11	- -	- -	190 0 0	- -	- -	190 0 0
295 0 0	none	-	- -	- -	295 0 0	- -	- -	- -	- -	7 4 5	7 4 5
759 10 0	5	-	- -	- -	759 10 0	- -	- -	- -	- -	182 8 6	182 8 6
160 15 0	5	-	- -	- -	160 15 0	- -	- -	- -	36 11 5	75 0 8	111 12 1
8,555 0 0	5	-	12,012 10 8	- -	20,567 10 8	- -	279 12 7	- -	67 4 8	235 19 2	582 16 5
1,750 0 0	3½	-	- -	- -	1,750 0 0	- -	- -	- -	- -	140 12 7	140 12 7
1,405 0 0	a 3	-	- -	- -	1,405 0 0	- -	- -	- -	- -	60 1 6	60 1 6
250 0 0	5	-	- -	16 3 10	266 3 10	- -	- -	- -	- -	- -	- -
h 2,720 3 4	5	150 0 0	- -	- -	2,870 3 4	- -	- -	- -	- -	346 5 5	46 5 5
- -	-	-	- -	289 2 0	289 2 0	59 6 8	- -	- -	244 11 4	- -	303 18 0
56,207 2 4	- -	285 8 4	18,687 10 8	1,376 11 5	76,556 12 9	210 6 8	280 12 7	190 0 0	1,023 6 11	2,160 12 7	3,864 18 9
500 0 0	5	-	- -	- -	500 0 0	- -	- -	- -	- -	162 8 6	162 8 6
- -	-	173 5 8	- -	- -	173 5 8	- -	- -	- -	- -	702 15 9	702 15 9
- -	-	-	- -	- -	- -	- -	- -	- -	- -	25 10 6	25 10 6
k 250 0 0	5	200 0 0	- -	- -	450 0 0	- -	- -	42 14 6	- -	241 10 4	284 4 10
- -	-	2,938 12 0	- -	- -	2,938 12 0	- -	- -	187 7 4	- -	370 9 8	557 17 0
750 0 0	- -	3,311 17 8	- -	- -	4,061 17 8	- -	- -	230 1 10	- -	1,502 14 9	1,732 16 7
14,580 0 0	5	-	101 6 3	- -	4,681 6 3	- -	- -	- -	- -	676 4 9	676 4 9
630 0 0	2	-	- -	36 0 11	666 0 11	- -	- -	- -	- -	- -	- -
10,000 0 0	4	607 19 4	- -	- -	10,607 19 4	- -	- -	- -	- -	3,711 15 9	3,711 15 9
700 0 0	5	-	- -	- -	700 0 0	- -	- -	- -	- -	14 15 2	14 15 2

Extinguished by Provisional Order. f Not increased since last Return. g For debts of 200l. h Debts omitted, having been unclaimed for many years.
 m For debts of 70l. n Including 2,300l. at 4½ per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9.
	Balance in Treasurers' Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF GLOUCESTER —continued.										
5. Cheltenham - - - -	1,029	8 0	-	- -	2,899	1 10	-	- -	66	0 2
6. Cheltenham and Gloucester - -	340	13 3	-	- -	334	10 0	-	- -	-	- -
7. Cheltenham and Tewkesbury - -	118	3 0	-	- -	898	6 8	-	- -	8	17 7
8. Cheltenham and Painswick - -	28	5 2	-	- -	377	8 4	-	- -	-	- -
9. Chipping Campden - - - -	-	- -	62	15 2	260	16 7	194	17 10	-	- -
10. Cirencester - - - -	-	- -	69	12 3	2,877	0 0	-	- -	22	9 0
11. Cirencester and Bath - - - -	112	1 6	-	- -	1,185	0 0	-	0 7 6	-	- -
12. Clevee and Evesham - - - -	402	15 8	-	- -	483	0 5	-	- -	-	- -
13. Coldharbour District - - - -	59	18 7	-	- -	503	18 11	-	- -	0	10 0
14. Crickley Hill and Campsfield, Gloucestershire District - - - -	-	- -	3	9 10	283	15 0	221	4 9	3	0 0
15. Elton - - - -	38	3 4	-	- -	379	16 11	-	- -	-	- -
16. Forest of Dean - - - -	128	4 5	-	- -	2,516	14 8	-	3 7 0	-	- -
17. Haw Bridge - - - -	86	18 3	-	- -	172	0 0	-	- -	-	- -
18. Huntley and Mitcheldean - -	94	13 2	-	- -	523	17 0	-	- -	-	- -
19. Kingswood - - - -	145	5 5	-	- -	229	16 8	-	- -	-	- -
20. Lightpill and Birdlip - - - -	264	8 2	-	- -	436	16 8	-	- -	-	- -
21. Maisemore - - - -	244	0 6	-	- -	623	6 8	-	0 8 3	13	5 3
22. Minchinhampton, Tetbury, and Bisley - - - -	98	16 6	-	- -	316	13 4	33	10 0	-	- -
23. Nailsworth, Woodchester, and Dudbridge - - - -	61	10 8	-	- -	852	8 7	70	9 7	6	6 7
24. Ditto, Nailsworth and Avening Branch - - - -	-	- -	-	- -	135	0 0	15	0 0	-	- -
25. Newent - - - -	142	9 4	-	- -	641	0 0	-	- -	-	- -
26. Ditto, Aston Ingham District - -	-	- -	2	10 11	89	0 0	9	10 10	0	17 4
27. Northgate - - - -	146	13 8	-	- -	574	0 0	-	- -	11	0 0
28. Over - - - -	165	3 2	-	- -	1,192	1 8	-	1 6 0	46	0 0
29. Pucklechurch - - - -	124	19 4	-	- -	310	17 10	206	0 0	2	12 0
30. Sodbury Division - - - -	207	1 9	-	- -	1,592	1 11	-	0 11 3	18	10 0
31. Southgate - - - -	-	- -	11	13 10	680	0 0	20	0 0	1	1 6
32. Stow and Moreton (united) - -	686	13 0	-	- -	2,312	4 1	-	- -	2	10 10
33. Stroud and Bisley - - - -	-	- -	180	2 6	82	1 8	-	- -	-	- -
34. Stroud, Cainscross, and Minchin- hampton, Lower Division - - - -	91	12 0	-	- -	188	10 0	-	- -	-	- -
35. Ditto, Upper Division - - - -	59	18 0	-	- -	82	8 0	4	0 0	-	- -
36. Stroud and Chalford - - - -	-	- -	11	2 3	622	8 4	188	0 8	-	- -
37. Stroud and Gloucester - - - -	198	12 10	-	- -	285	16 0	-	- -	32	19 6
38. Stroud, Painswick, and Glou- cester - - - -	-	- -	53	0 10	727	15 0	-	- -	3	0 0
39. Tewkesbury - - - -	766	2 5	-	- -	1,984	5 5	-	- -	20	14 8
40. Tewkesbury, Severn Bridge and Roads - - - -	69	7 3	-	- -	641	10 0	-	- -	-	- -
41. Winchcomb - - - -	-	- -	221	0 0	1,055	1 0	403	14 1	9	3 7
£	9,518	0 0	615	7 7	48,062	9 6	1,459	15 11	8	17 0
COUNTY OF HANTS.										
1. Aldermaston and Basingstoke - -	160	6 7	-	- -	345	6 8	-	- -	-	- -
2. Andover and Basingstoke - - -	224	6 1	-	- -	808	8 0	-	- -	14	8 0
3. Andover and Chilton Pond - - -	39	15 6	-	- -	754	5 0	-	- -	4	10 0
4. Andover Station - - - -	85	12 10	-	- -	23	19 8	-	- -	-	- -
5. Andover and Winchester, Andover District - - - -	52	16 6	-	- -	157	13 6	-	- -	4	0 0
6. Basingstoke, Odiham, and Alton -	210	14 11	-	- -	755	0 0	-	- -	9	0 0
7. Bishop's Waltham and Fisher's Pond - - - -	85	2 5	-	- -	105	15 11	-	- -	-	- -
8. Botley - - - -	72	8 9	-	- -	133	0 0	70	4 2	-	- -
9. Christchurch and Lyndhurst - -	401	0 7	-	- -	45	14 6	-	- -	-	- -
10. Cranborne Chase and New Forest -	106	12 6	-	- -	272	0 0	-	- -	-	- -
11. Farnham and Petersfield - - -	215	3 11	-	- -	377	8 0	-	- -	-	- -
12. Gosport, Bishop's Waltham, Wick- ham, and Chawton - - - -	177	8 8	-	- -	1,028	15 0	-	0 14 0	18	11 6
13. Isle of Wight Highways (e) - -	697	1 0	-	- -	2,365	0 0	3,474	8 8	65	10 8
14. London and Southampton - - -	214	11 3	-	- -	64	10 10	-	- -	-	- -
15. Odiham and Farnham - - - -	331	0 6	-	- -	171	0 0	-	- -	-	- -
16. Petersfield to near Ropley - - -	-	- -	35	19 4	64	3 2	-	- -	15	19 6
17. Popham Lane to Winchester - -	156	2 4	-	- -	459	13 0	-	- -	3	0 0

a Including Team Labour and Materials.

b Including contract work.

c Contract work.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2,965 2 0	519 0 5	379 1 4	510 10 4	- - -	- - -	106 16 8	- - -	39 2 8	113 6 8
334 10 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	21 0 0	- - -
907 4 3	370 4 9	152 3 3	186 17 2	- - -	- - -	31 2 7	- - -	40 0 0	80 0 0
377 8 4	9 5 10	- - -	- - -	- - -	- - -	7 14 1	- - -	10 0 0	- - -
455 14 5	117 7 8	66 17 4	57 2 6	- - -	5 7 6	7 15 4	- - -	10 0 0	20 0 0
2,899 9 0	a1,393 15 0	- - -	- - -	- - -	- - -	54 9 8	- - -	50 0 0	150 0 0
1,185 7 6	b720 16 0	- - -	- - -	- - -	- - -	4 8 2	- - -	30 0 0	80 0 0
483 0 5	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 10 0	- - -
504 8 11	150 13 8	110 0 0	27 10 1	- - -	- - -	10 4 1	- - -	20 0 0	50 0 0
507 19 9	309 3 3	73 5 3	- - -	- - -	29 17 0	6 11 4	10 10 0	10 10 0	50 0 0
379 16 11	111 9 11	125 2 9	62 14 8	- - -	4 11 7	8 6 8	- - -	10 0 0	10 0 0
2,520 1 8	389 11 10	289 0 11	370 11 4	- - -	10 5 2	164 5 5	10 0 0	40 0 0	150 0 0
172 0 0	- - -	- - -	- - -	- - -	- - -	6 2 9	- - -	15 15 0	- - -
523 17 0	144 0 0	82 8 6	99 3 11	- - -	- - -	9 0 4	- - -	30 0 0	30 0 0
229 16 8	- - -	- - -	- - -	- - -	- - -	2 9 6	- - -	10 0 0	- - -
436 16 8	c146 16 3	- - -	- - -	- - -	- - -	13 2 5	- - -	20 0 0	- - -
637 0 2	194 5 0	95 6 0	296 10 2	- - -	- - -	9 18 11	- - -	20 0 0	35 0 0
350 3 4	c156 0 0	- - -	- - -	- - -	- - -	8 12 11	- - -	- - -	20 0 0
929 4 9	b740 11 2	- - -	- - -	- - -	- - -	32 5 9	- - -	20 0 0	25 0 0
150 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
641 0 0	129 15 9	91 16 0	199 16 4	- - -	- - -	28 8 5	- - -	26 0 0	35 0 0
99 8 2	30 16 9	17 14 4	22 1 0	- - -	3 0 0	21 10 2	- - -	4 0 0	5 0 0
585 0 0	272 10 11	119 12 11	117 7 6	- - -	- - -	33 6 8	- - -	20 0 0	12 0 0
1,239 7 8	376 16 2	129 15 0	567 5 8	- - -	- - -	16 5 4	- - -	40 0 0	125 0 0
519 9 10	209 1 2	82 5 6	8 11 1	- - -	14 3 9	10 12 11	- - -	10 0 0	26 0 0
1,611 3 2	608 4 9	377 7 3	140 17 10	- - -	29 19 9	114 1 2	- - -	30 0 0	180 0 0
701 1 6	142 15 7	51 14 8	322 17 3	- - -	10 0 3	- - -	- - -	20 0 0	40 0 0
2,314 14 11	997 7 8	254 16 0	431 4 10	- - -	49 18 0	141 6 3	5 0 0	24 3 0	170 0 0
82 1 8	- - -	- - -	- - -	- - -	- - -	2 13 8	- - -	10 0 0	- - -
188 10 0	45 0 0	- - -	- - -	- - -	- - -	- - -	- - -	6 13 4	- - -
86 8 0	16 16 6	- - -	- - -	- - -	- - -	1 7 0	- - -	3 6 8	2 12 0
810 9 0	d258 3 7	- - -	- - -	- - -	- - -	13 0 0	- - -	10 0 0	13 10 0
318 15 6	- - -	- - -	- - -	- - -	- - -	53 19 2	- - -	10 0 0	- - -
730 15 0	d212 19 6	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -
2,005 0 1	717 3 6	273 4 8	481 11 4	- - -	53 12 7	158 5 4	- - -	50 0 0	150 0 0
641 10 0	0 15 4	- - -	- - -	- - -	- - -	7 5 3	- - -	10 0 0	10 0 0
1,467 18 8	227 8 8	306 3 3	431 17 4	- - -	36 19 4	25 14 5	- - -	25 0 0	35 0 0
50,145 11 0	14,263 10 11	7,221 18 8	7,879 4 3	- - -	445 15 10	1,786 9 9	25 10 0	1,120 10 8	2,677 3 5
345 6 8	c95 10 0	- - -	- - -	- - -	- - -	2 15 4	10 0 0	10 0 0	- - -
822 16 0	c473 9 6	- - -	- - -	- - -	- - -	62 0 8	- - -	40 0 0	90 0 0
758 15 0	207 15 0	94 15 3	68 7 0	- - -	- - -	17 14 10	- - -	50 0 0	50 0 0
23 19 8	20 9 8	7 5 0	5 4 8	- - -	- - -	- - -	- - -	5 0 0	10 0 0
161 13 6	c91 13 0	- - -	- - -	- - -	- - -	8 7 0	- - -	10 10 0	15 0 0
764 0 0	137 16 10	107 2 4	112 13 11	- - -	- - -	19 14 7	20 0 0	40 0 0	100 0 0
105 15 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	20 0 0	10 0 0
203 4 2	24 5 0	25 7 4	16 18 10	- - -	- - -	4 7 4	- - -	25 0 0	10 0 0
45 14 6	d15 9 6	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	5 0 0
272 0 0	c120 0 0	- - -	- - -	- - -	4 9 8	- - -	10 0 0	25 0 0	26 0 0
377 8 0	97 10 0	0 12 0	122 15 0	- - -	- - -	29 3 6	- - -	10 0 0	- - -
1,048 0 6	184 1 2	95 14 11	141 5 10	- - -	- - -	32 7 3	- - -	35 0 0	80 0 0
5,904 19 4	b2,477 11 2	- - -	706 8 3	- - -	- - -	278 2 9	- - -	120 0 0	311 10 9
64 10 10	- - -	- - -	- - -	- - -	- - -	5 8 9	- - -	20 0 0	- - -
171 0 0	d62 10 0	- - -	- - -	- - -	- - -	3 2 0	- - -	10 0 0	5 0 0
80 2 8	52 15 2	- - -	33 8 7	- - -	- - -	2 14 2	- - -	10 0 0	- - -
462 13 0	67 0 9	31 11 4	1 18 4	- - -	- - -	7 19 6	- - -	30 0 0	25 0 0

d Including Materials, &c.

e For the year ending October 1863.

f Highway Rates.

EXPENDITURE—continued.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF GLOUCESTER —cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
5. Cheltenham - - -	556 15 1	428 3 11	- - -	a 1,000 0 0	- - -	- - -	3,652 17 1
6. Cheltenham and Gloucester - - -	- - -	189 8 4	- - -	c 200 0 0	9 9 5	- - -	419 17 9
7. Cheltenham and Tewkesbury - - -	- - -	- - -	- - -	- - -	21 17 9	- - -	882 5 0
8. Cheltenham and Painswick - - -	- - -	95 5 8	- - -	d 119 18 0	19 14 9	- - -	261 18 4
9. Chipping Campden - - -	7 12 0	27 6 11	- - -	- - -	1 11 2	- - -	321 0 4
10. Cirencester - - -	266 3 5	579 0 2	- - -	- - -	48 10 5	- - -	2,541 18 8
11. Cirencester and Bath - - -	35 6 2	100 16 0	- - -	e 90 0 0	40 4 5	- - -	1,101 10 9
12. Cleve and Evesham - - -	385 19 11	32 2 0	- - -	f 300 0 0	- - -	- - -	728 11 11
13. Coldharbour District - - -	- - -	32 3 11	- - -	50 15 2	7 0 10	- - -	458 7 - 9
14. Crickley Hill and Campsfield, Gloucestershire District - - -	6 18 6	- - -	- - -	- - -	10 6 6	- - -	507 1 10
15. Elton - - -	- - -	29 0 0	- - -	- - -	3 6 0	- - -	364 11 1
16. Forest of Dean - - -	- - -	491 6 2	- - -	h 422 0 0	36 7 6	- - -	2,373 8 4
17. Haw Bridge - - -	- - -	97 6 7	- - -	- - -	5 9 9	- - -	124 14 1
18. Huntley and Mitcheldean - - -	- - -	111 2 5	- - -	- - -	11 10 4	- - -	517 5 0
19. Kingswood - - -	3 6 10	61 1 3	- - -	l 129 0 0	16 11 3	- - -	222 8 10
20. Lightpill and Birdlip - - -	- - -	72 10 5	- - -	m 246 13 7	13 16 11	- - -	512 19 9
21. Maisemore - - -	- - -	- - -	- - -	- - -	2 0 6	- - -	653 0 7
22. Minchinhampton, Tetbury, and Bisley - - -	50 11 0	50 12 8	- - -	n 98 15 0	8 9 6	- - -	393 1 1
23. Nailsworth, Woodchester, and Dudbridge - - -	- - -	152 1 8	- - -	- - -	19 9 6	- - -	989 8 8
24. Ditto, Nailsworth and Avening Branch - - -	- - -	29 13 3	- - -	o 120 6 9	- - -	- - -	150 0 1
25. Newent - - -	10 16 6	173 10 11	- - -	- - -	9 15 11	- - -	704 19 10
26. Ditto, Ashton Ingham District - - -	7 7 2	- - -	- - -	- - -	6 19 4	- - -	118 8 9
27. Northgate - - -	- - -	3 9 4	- - -	50 0 0	22 8 10	- - -	650 16 2
28. Over - - -	- - -	- - -	- - -	- - -	24 10 3	- - -	1,279 12 8
29. Pucklechurch - - -	7 1 8	100 0 0	- - -	- - -	11 8 2	- - -	479 4 3
30. Sodbury Division - - -	9 0 0	9 10 0	102 10 0	50 0 0	83 16 6	- - -	1,735 7 8
31. Southgate - - -	- - -	70 2 9	- - -	- - -	4 4 0	- - -	661 14 7
32. Stow and Moreton (united) - - -	- - -	- - -	218 6 0	- - -	21 1 7	- - -	2,313 3 3
33. Stroud and Bisley - - -	- - -	- - -	- - -	- - -	6 15 4	- - -	19 9 9
34. Stroud, Cainscross, and Minchin- hampton, Lower Division - - -	- - -	29 19 0	- - -	100 0 0	2 10 0	- - -	184 2 4
35. Ditto, Upper Division - - -	- - -	- - -	- - -	60 0 0	1 6 6	- - -	85 8 8
36. Stroud and Chalford - - -	- - -	72 17 4	- - -	r 421 1 0	23 7 2	- - -	811 19 1
37. Stroud and Gloucester - - -	5 19 9	106 12 11	- - -	s 195 6 0	- - -	- - -	371 17 10
38. Stroud, Painswick, and Glou- cester - - -	20 16 4	183 4 0	- - -	t 115 10 0	u 140 7 4	- - -	682 17 2
39. Tewkesbury - - -	18 0 0	- - -	138 8 8	- - -	52 7 9	- - -	2,092 13 10
40. Tewkesbury, Severn Bridge and Roads - - -	- - -	495 14 4	- - -	174 0 0	12 10 0	- - -	710 4 11
41. Winchcomb - - -	6 12 10	181 13 10	3 10 0	- - -	19 19 2	- - -	1,299 18 10
£	1,590 11 0	4,712 3 7	681 15 9	6,248 15 6	1,117 19 6	- - -	49,771 8 10
COUNTY OF HANTS.							
1. Aldermaston and Basingstoke - - -	4 3 0	45 4 2	- - -	e 90 0 0	21 15 2	- - -	279 7 8
2. Andover and Basingstoke - - -	- - -	- - -	- - -	- - -	89 19 8	- - -	755 9 10
3. Andover and Chilton Pond - - -	- - -	147 6 2	- - -	x 41 2 9	58 1 11	- - -	735 2 11
4. Andover Station - - -	- - -	- - -	- - -	- - -	1 6 11	- - -	49 6 8
5. Andover and Winchester, Andover District - - -	- - -	23 3 8	- - -	- - -	24 4 4	- - -	172 18 0
6. Basingstoke, Odiham, and Alton - - -	- - -	30 1 3	- - -	100 0 0	8 11 7	- - -	676 0 0
7. Bishop's Waltham and Fisher's Pond - - -	3 5 6	69 15 11	- - -	- - -	8 5 6	- - -	111 6 1
8. Botley - - -	4 3 8	20 5 0	- - -	- - -	6 18 6	- - -	137 5 0
9. Christchurch and Lyndhurst - - -	- - -	- - -	- - -	- - -	- - -	- - -	30 9
10. Cranborne Chase and New Forest - - -	13 5 6	78 15 0	- - -	- - -	12 15 6	- - -	290 5 0
11. Farnham and Petersfield - - -	- - -	- - -	6 12 3	- - -	99 2 0	- - -	365 14 0
12. Gosport, Bishop's Waltham, Wick- ham, and Chawton - - -	19 6 0	284 18 3	- - -	y 186 0 0	17 10 4	- - -	1,076 3 0
13. Isle of Wight Highways - - -	126 17 0	5 15 6	1,087 16 6	- - -	180 13 6	- - -	5,294 15 0
14. London and Southampton - - -	2 9 0	45 6 5	- - -	- - -	4 12 0	- - -	77 16 0
15. Odiham and Farnham - - -	8 11 8	47 18 9	- - -	z 150 0 0	0 2 0	- - -	287 4 0
16. Petersfield to near Ropley - - -	- - -	3 6 6	- - -	- - -	0 10 0	- - -	102 14 0
17. Popham Lane to Winchester - - -	- - -	118 14 8	- - -	150 0 0	9 15 0	- - -	441 19 0

a For debts of 1,050l.

b Reduced by new Local Act.

c For debts of 1,297l. 7s.

d For debts of 150l.

i Including 5,500l. at 4 per cent., and 10,645l. not bearing interest.

k Including 20,982l. 10s. not bearing interest.

l For debts of 175l.

q Including 25l. at 2 per cent.

r For debts of 970l. 7s. 6d.

s For debts of 558l.

t For debt of 165l.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6,459 15 0	b 3½	120 0 0	212 16 1	-	6,792 11 1	-	-	-	-	341 12 11	341 12 11
17,489 1 0	1	-	10 10 11	-	17,499 11 11	-	-	-	-	255 5 6	255 5 6
-	-	-	-	-	-	-	-	-	-	143 1 9	143 1 9
3,842 15 1	2½	40 0 0	7 16 7	-	3,890 11 8	-	-	-	12 3 4	143 15 2	155 18 6
494 14 0	5	437 12 6	127 16 9	-	1,060 3 3	-	-	-	-	71 18 10	71 18 10
14,722 0 0	4	-	-	-	14,722 0 0	-	-	-	-	287 18 1	287 18 1
2,600 0 0	4	-	-	-	2,600 0 0	-	-	-	86 2 10	195 18 3	282 1 1
67,515 8 0	b 1	-	g 11 19 4	-	7,527 7 4	-	-	-	-	157 4 2	157 4 2
1,090 0 0	3	-	7 15 10	-	1,097 15 10	-	-	-	14 5 0	105 19 9	120 4 9
-	-	-	-	2 11 11	2 11 11	-	-	-	-	-	-
600 0 0	5	-	-	-	600 0 0	-	-	-	-	53 8 8	53 8 8
225,690 0 0	5	-	4,038 19 8	-	29,728 19 8	-	-	-	-	274 17 9	274 17 9
24,257 10 0	3	-	58 8 1	-	24,315 18 1	-	-	-	-	134 4 2	134 4 2
2,300 0 0	5	-	-	-	2,300 0 0	-	-	-	-	101 4 8	101 4 8
3,232 0 0	2	-	32 0 0	-	3,264 0 0	-	-	-	-	152 13 3	152 13 3
3,246 12 6	2	20 0 0	64 15 7	-	3,331 8 1	-	-	-	-	188 5 3	188 5 3
-	-	-	-	-	-	-	-	-	-	228 0 1	228 0 1
2,641 17 0	2	-	-	-	2,641 17 0	-	-	-	-	55 18 9	55 18 9
3,802 0 0	4	-	-	-	3,802 0 0	-	-	-	-	1 7 4	1 7 4
2,718 6 5	1	-	-	-	2,718 6 5	-	-	-	-	-	-
3,805 0 0	4½	-	-	-	3,805 0 0	-	-	-	-	78 9 6	78 9 6
750 0 0	4½	-	p 124 7 10	21 11 6	895 19 4	-	-	-	-	-	-
50 0 0	5	-	-	-	50 0 0	-	-	-	-	80 17 6	80 17 6
-	-	-	-	-	-	-	-	-	-	124 18 5	124 18 5
3,567 15 0	5	-	2,483 16 9	-	6,051 11 9	-	-	-	-	165 4 11	165 4 11
150 0 0	4 & 5	-	-	-	150 0 0	-	-	-	77 0 0	82 17 8	159 17 8
1,500 0 0	4½	-	-	-	1,500 0 0	-	-	-	-	27 13 2	27 13 2
1,700 0 0	none	-	-	117 9 10	1,817 9 10	-	-	-	-	688 4 7	688 4 7
2,625 4 6	1	45 0 0	27 16 7	-	2,698 1 1	-	-	-	-	95 19 8	95 19 8
1,022 0 0	none	-	-	-	1,022 0 0	4 15 5	-	-	-	60 17 4	65 12 9
5,651 5 0	1	50 0 0	98 9 0	12 12 4	5,812 6 4	-	147 15 5	-	-	-	147 15 5
7,676 0 0	1½	-	109 18 0	-	7,785 18 0	36 8 0	-	-	-	145 10 6	181 18 6
6,374 9 5	3	50 0 0	17 4 0	5 3 0	6,446 16 5	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	678 8 8	678 8 8
16,350 0 0	3	-	-	-	16,350 0 0	10 0 0	-	-	-	0 12 4	10 12 4
6,500 0 0	5	-	265 8 8	53 0 2	6,818 8 10	44 13 4	-	208 18 2	-	-	253 11 6
196,333 12 11	-	1,370 11 10	7,801 5 11	248 9 8	205,754 0 4	95 16 9	147 15 5	208 18 2	189 11 2	9,525 4 3	10,167 5 9
2,200 0 0	2	-	-	-	2,200 0 0	-	-	-	-	226 5 7	226 5 7
400 0 0	4	-	16 0 0	-	416 0 0	-	-	-	-	291 12 3	291 12 3
3,650 0 0	4	-	-	-	3,650 0 0	-	-	-	-	63 7 7	63 7 7
5,550 0 0	4	-	3,988 0 0	-	9,538 0 0	16 0 0	-	-	-	60 6 3	76 6 3
534 12 0	4½	-	-	-	534 12 0	32 10 0	-	-	-	41 12 0	74 2 0
500 0 0	5	-	-	-	500 0 0	-	-	-	-	298 14 5	298 14 5
3,990 0 0	5	76 0 11	4,260 13 0	-	8,326 13 11	25 5 0	-	-	-	79 11 5	104 16 5
1,650 0 0	1½	-	-	-	1,650 0 0	-	-	-	-	138 7 3	138 7 3
2,250 0 0	5	-	2,362 0 0	-	4,612 0 0	-	-	-	-	416 5 7	416 5 7
3,950 0 0	5	-	3,831 0 9	-	7,781 0 9	-	-	-	114 0 7	88 6 10	202 7 5
5,050 0 0	1d.	-	-	-	5,050 0 0	-	-	-	-	226 17 2	226 17 2
3,450 0 0	3½	-	64 7 7	-	8,514 7 7	-	-	-	-	149 5 5	149 5 5
-	-	-	-	-	-	-	-	-	-	1,307 4 11	1,307 4 11
5,160 0 0	1	32 17 4	144 8 1	-	5,337 5 5	20 15 0	-	-	-	201 5 11	222 0 11
1,418 0 0	3	-	-	-	1,418 0 0	-	-	-	-	214 16 1	214 16 1
-	-	-	-	58 11 1	58 11 1	-	-	-	-	-	-
2,600 0 0	4	15 0 0	12 12 0	-	2,627 12 0	-	-	-	15 6 8	176 15 9	192 2 5

e For debts of 100l.

f For debts of 604l. 4s. 9d.

g Arrears extinguished by new Local Act.

h For debts of 450l.

m For debts of 334l. 8s.

n For debts of 125l.

o For debts of 248l. 2s. 4d.

p Misstated in last return.

u Including 115l. compensation for illegal sale of toll-house and site.

x For a debt of 50l.

y For debts of 200l.

z For debts of 172l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi- of the Tol-
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF HANTS—cont.										
18. Portsmouth and Sheet Bridge -	93 15 2	- - -	- - -	- - -	1,395 1 2	- - -	- - -	2 15 6	65 10 5	- -
19. Ringwood, Longham, and Lee -	674 5 5	- - -	- - -	- - -	136 13 4	- - -	- - -	- - -	7 1 0	- -
20. Romsey and Ringwood -	24 15 11	- - -	- - -	- - -	187 0 0	- - -	- - -	- - -	- - -	- -
21. Romsey, Stockbridge, and Wallop -	288 11 4	- - -	- - -	- - -	504 0 0	- - -	- - -	- - -	- - -	- -
22. Romsey and Winchester -	110 13 11	- - -	- - -	- - -	423 0 0	- - -	- - -	- - -	0 19 6	- -
23. Southampton, North District -	- - -	- - -	23 1 2	- - -	400 0 2	- - -	- - -	- - -	- - -	- -
24. Ditto, South District -	394 9 6	- - -	- - -	- - -	697 5 5	- - -	- - -	0 8 0	3 10 0	- -
25. Stockbridge and Basingstoke -	157 5 4	- - -	- - -	- - -	246 0 0	18 15 0	- - -	- - -	7 5 0	- -
26. Stockbridge and Winchester -	64 19 1	- - -	- - -	- - -	231 16 8	- - -	- - -	- - -	- - -	- -
27. Titchfield and Cosham -	195 15 5	- - -	- - -	- - -	614 14 10	100 0 0	- - -	1 8 9	22 17 9	- -
28. Whitechurch and Aldermaston -	3 3 9	- - -	- - -	- - -	99 8 6	- - -	- - -	- - -	- - -	- -
29. Whiteparish, Romsey, and South- ampton -	115 1 7	- - -	- - -	- - -	588 17 0	- - -	- - -	- - -	- - -	- -
30. Winchester Road -	2 1 4	- - -	- - -	- - -	438 16 8	- - -	- - -	- - -	- - -	- -
31. Winchester, Upper District -	829 15 6	- - -	- - -	- - -	895 15 4	- - -	- - -	- - -	30 0 0	- -
32. Winchester and Alton, Lower District -	218 8 10	- - -	- - -	- - -	552 8 10	- - -	- - -	- - -	31 5 4	- -
33. Winchester to Newtown River -	88 8 4	- - -	- - -	- - -	348 19 10	- - -	- - -	- - -	4 0 0	- -
34. Winchester and Petersfield -	247 10 1	- - -	- - -	- - -	426 0 0	48 6 10	- - -	- - -	1 18 0	- -
35. Winchester and Waltham -	62 18 0	- - -	- - -	- - -	64 15 0	- - -	20 0 0	- - -	- - -	- -
£	6,802 2 10		59 0 6		16,182 6 0	3,711 14 8	20 0 0	5 6 3	309 6 8	- -
COUNTY OF HEREFORD.										
1. Blue Mantle Hall -	124 18 10	- - -	- - -	- - -	289 10 9	- - -	- - -	- - -	15 0 0	- -
2. Bromyard -	338 19 7	- - -	- - -	- - -	1,210 15 8	229 0 0	- - -	- - -	22 10 0	- -
3. Hereford -	- - -	- - -	673 17 8	- - -	6,525 0 0	- - -	- - -	- - -	116 2 1	- -
4. Kington -	397 19 0	- - -	- - -	- - -	1,444 16 0	- - -	- - -	- - -	82 0 0	- -
5. Ledbury -	10 8 3	- - -	- - -	- - -	1,805 5 8	- - -	- - -	- - -	10 10 0	- -
6. Leominster -	19 13 5	- - -	- - -	- - -	1,351 13 0	- - -	- - -	- - -	50 12 6	- -
7. Leominster and Ledbury -	- - -	- - -	- - -	- - -	231 19 0	194 0 0	- - -	- - -	17 0 0	- -
8. Presteigne -	61 7 7	- - -	- - -	- - -	637 11 11	- - -	- - -	- - -	23 8 5	- -
9. Ross -	370 7 8	- - -	- - -	- - -	2,072 3 10	- - -	- - -	- - -	103 12 0	- -
10. Ross, Abergavenny, and Grosmont -	- - -	- - -	3,876 16 2	- - -	306 16 8	- - -	- - -	- - -	- - -	- -
11. Weobly -	47 8 5	- - -	- - -	- - -	224 14 7	85 10 0	- - -	- - -	37 10 2	- -
12. Whitechurch and Llangarron -	24 19 5	- - -	- - -	- - -	229 19 4	- - -	- - -	- - -	4 0 0	- -
13. Whitney and Bredwardine -	614 16 10	- - -	- - -	- - -	891 0 8	- - -	- - -	0 5 0	17 10 0	- -
14. Wyeseide -	- - -	- - -	64 7 6	- - -	337 1 8	112 15 0	- - -	- - -	53 0 0	- -
£	2,010 19 0		4,615 1 4		17,558 8 9	621 5 0	- - -	0 5 0	552 15 2	- -
COUNTY OF HERTFORD.										
1. Baldock and Bournbridge -	235 18 8	- - -	- - -	- - -	395 0 0	- - -	- - -	- - -	- - -	- -
2. Cheshunt -	346 14 3	- - -	- - -	- - -	1,673 6 8	- - -	- - -	- - -	- - -	- -
3. Dunstable -	108 11 4	- - -	- - -	- - -	277 6 4	- - -	- - -	- - -	- - -	- -
4. Enfield Chase -	1,473 9 7	- - -	- - -	- - -	279 2 10	- - -	- - -	- - -	19 12 5	- -
5. Pondsryds and Barnet -	325 10 4	- - -	- - -	- - -	473 6 8	- - -	- - -	- - -	2 3 0	- -
6. Reading and Hatfield -	480 12 5	- - -	- - -	- - -	2,035 19 2	- - -	- - -	- - -	20 5 0	- -
7. Sparrow's Herne -	56 1 4	- - -	- - -	- - -	1,561 10 0	- - -	- - -	- - -	41 14 6	- -
8. Stevenage and Biggleswade -	295 12 5	- - -	- - -	- - -	371 13 4	41 19 10	- - -	- - -	28 15 0	- -
9. Wadesmill -	477 11 3	- - -	- - -	- - -	910 0 0	- - -	- - -	- - -	0 10 0	- -
10. Watton -	143 4 8	- - -	- - -	- - -	355 13 6	- - -	- - -	- - -	- - -	- -
11. Welwyn -	80 19 3	- - -	- - -	- - -	505 2 0	- - -	- - -	- - -	- - -	- -
£	4,024 5 6		- - -		8,838 0 6	41 19 10	- - -	- - -	112 19 11	- -
COUNTY OF HUNTINGDON.										
1. Bury and Stratton -	231 2 8	- - -	- - -	- - -	1,268 18 4	- - -	- - -	- - -	- - -	- -
2. Godmanchester to Cambridge -	2 18 10	- - -	- - -	- - -	821 0 0	- - -	- - -	- - -	- - -	- -
3. Godmanchester and Hartford -	348 19 1	- - -	- - -	- - -	1,262 0 0	- - -	- - -	- - -	30 12 3	- -
4. Kimbolton -	378 16 7	- - -	- - -	- - -	575 0 0	252 10 0	- - -	- - -	- - -	- -
5. Somersham -	225 5 10	- - -	- - -	- - -	778 6 11	- - -	- - -	- - -	0 11 6	- -
6. Stilton, &c. -	862 13 2	- - -	- - -	- - -	537 12 10	- - -	- - -	- - -	40 13 9	- -
£	2,049 16 2		- - -		5,242 18 1	252 10 0	- - -	- - -	71 17 6	- -

a To Improvement Commissioners. b Contract work. c Including materials, &c. d Including contract work.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
8. 1,463 7 1	237 17 10	386 17 6	a 400 0 0	- - -	- - -	91 13 1	- - -	50 0 0	84 4 0
9. 143 14 4	b 85 0 0	- - -	- - -	- - -	- - -	49 0 3	- - -	20 0 0	- - -
20. 187 0 0	b 44 10 0	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	8 0 0
21. 504 0 0	b 138 15 0	- - -	- - -	- - -	- - -	11 12 2	- - -	13 2 6	8 0 0
22. 423 19 6	71 2 8	33 3 4	9 6 4	- - -	- - -	30 2 11	- - -	30 0 0	30 0 0
23. 400 0 2	58 9 7	42 0 11	30 13 9	- - -	- - -	16 16 4	- - -	17 0 0	34 0 0
24. 701 3 5	136 2 4	131 3 9	105 3 3	- - -	- - -	43 10 8	- - -	25 0 0	45 0 0
25. 272 0 0	c 20 1 0	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	20 0 0
26. 231 16 8	47 6 4	30 7 11	13 17 0	- - -	- - -	9 17 2	- - -	20 0 0	30 0 0
27. 739 1 4	56 10 2	22 6 8	27 1 9	- - -	- - -	14 3 9	5 0 0	20 0 0	30 0 0
28. 99 8 6	- - -	- - -	- - -	- - -	- - -	10 14 10	2 2 0	7 0 0	12 0 0
29. 588 17 0	d 172 2 0	2 18 0	5 9 0	- - -	- - -	28 11 11	10 0 0	25 0 0	25 0 0
30. 438 16 8	45 0 8	- - -	e 40 17 8	- - -	- - -	70 4 4	- - -	25 0 0	25 0 0
31. 925 15 4	270 2 0	42 4 6	387 2 6	- - -	- - -	32 12 11	- - -	90 0 0	54 12 0
32. 583 14 2	235 4 4	41 15 0	112 5 11	- - -	4 3 0	36 10 0	- - -	30 0 0	40 0 0
33. 352 19 10	66 4 8	40 2 2	57 16 2	- - -	- - -	16 17 6	- - -	30 0 0	f 43 15 0
34. 476 4 10	85 5 10	110 5 4	- - -	- - -	- - -	18 4 0	2 2 0	15 0 0	- - -
35. 84 15 0	37 12 0	3 6 0	7 4 0	- - -	- - -	2 15 5	- - -	1 0 0	1 0 0
20,228 13 7	5,935 3 2	1,248 19 3	2,405 17 9	- - -	8 12 8	957 4 11	59 4 0	908 12 6	1,228 1 9
1. 304 10 9	106 14 3	85 11 3	33 6 0	- - -	- - -	6 17 11	5 0 0	5 11 4	30 0 0
2. 1,462 5 8	419 19 8	381 18 0	295 12 1	- - -	51 1 1	29 14 10	- - -	25 0 0	100 0 0
3. 6,641 2 1	b 5,501 18 8	- - -	- - -	- - -	- - -	153 3 9	- - -	50 0 0	260 0 0
4. 1,526 16 0	181 6 11	506 13 8	257 3 2	- - -	- - -	35 11 3	- - -	35 0 0	100 0 0
5. 1,815 15 8	499 14 1	399 2 5	139 11 8	- - -	1 0 0	60 4 5	- - -	30 0 0	f 150 0 0
6. 1,402 5 6	424 7 2	140 3 9	342 14 8	- - -	- - -	73 7 5	- - -	10 0 0	100 0 0
7. 442 19 0	66 15 2	81 17 1	54 11 0	- - -	- - -	5 16 11	- - -	28 12 4	20 0 0
8. 661 0 4	211 17 9	134 6 7	79 2 1	- - -	- - -	38 15 1	10 0 0	11 7 10	50 0 0
9. 2,175 15 10	d 471 17 0	328 6 11	115 6 9	- - -	- - -	79 0 8	- - -	40 0 0	115 0 0
10. 306 16 8	- - -	- - -	- - -	- - -	- - -	8 0 8	- - -	10 0 0	g 6 0 0
11. 347 14 9	81 9 11	95 19 1	102 3 3	- - -	- - -	7 15 3	- - -	4 0 0	25 0 0
12. 233 19 4	41 2 10	33 17 3	11 14 5	- - -	- - -	10 7 5	- - -	10 0 0	h 40 0 0
13. 908 15 8	152 14 4	- - -	63 18 11	- - -	- - -	12 5 1	- - -	10 0 0	20 0 0
14. 502 16 8	119 7 10	- - -	141 10 5	- - -	- - -	7 11 11	- - -	15 0 0	22 10 0
18,732 13 11	8,279 5 7	2,187 16 0	1,636 14 5	- - -	52 1 1	528 12 7	15 0 0	284 11 6	1,038 10 0
1. 395 0 0	65 8 3	82 12 7	101 0 9	- - -	10 17 0	8 4 10	- - -	- - -	39 0 0
2. 1,673 6 8	373 11 8	336 5 0	498 7 10	- - -	34 15 0	77 15 11	- - -	60 0 0	130 0 0
3. 277 6 4	- - -	- - -	- - -	- - -	- - -	2 12 6	10 0 0	15 0 0	- - -
4. 298 15 3	84 13 5	37 6 10	19 6 7	- - -	- - -	68 9 4	- - -	20 0 0	50 0 0
5. 475 9 8	61 3 0	- - -	e 216 11 5	- - -	- - -	10 4 10	20 0 0	20 0 0	- - -
6. 2,056 4 2	497 4 0	228 8 2	227 8 8	- - -	16 8 6	71 1 11	25 0 0	70 0 0	164 17 0
7. 1,603 4 6	361 14 0	- - -	565 9 10	- - -	- - -	142 19 6	- - -	40 0 0	100 0 0
8. 442 8 2	103 11 6	2 0 0	- - -	- - -	- - -	8 9 3	5 0 0	25 0 0	40 0 0
9. 910 10 0	320 17 6	- - -	295 1 7	- - -	- - -	84 15 2	- - -	30 0 0	100 0 0
10. 355 13 6	215 12 0	10 4 0	2 8 6	- - -	10 0 0	28 12 2	- - -	20 0 0	80 0 0
11. 505 2 0	149 19 6	6 13 4	24 15 8	- - -	17 5 0	7 6 2	5 5 0	32 0 0	50 0 0
8,993 0 3	2,233 14 10	703 9 11	1,950 10 10	- - -	89 5 6	510 11 7	65 5 0	332 0 0	753 17 0
1. 1,268 18 4	225 16 10	250 5 11	176 3 6	6 15 0	1 15 3	20 13 3	10 0 0	50 0 0	80 0 0
2. 821 0 0	293 1 3	191 19 3	131 2 10	4 10 0	5 5 0	25 17 11	25 0 0	35 0 0	70 0 0
3. 1,292 12 3	154 0 5	143 3 11	108 19 2	- - -	24 17 0	51 14 8	20 0 0	25 0 0	70 0 0
4. 827 10 0	c 512 4 6	- - -	- - -	- - -	20 7 0	45 10 2	15 0 0	7 10 0	30 0 0
5. 778 18 5	145 14 8	123 18 0	109 5 6	35 6 6	8 4 8	14 1 6	6 6 0	35 0 0	60 0 0
6. 578 6 7	174 10 0	75 14 6	332 0 1	- - -	- - -	100 2 8	- - -	30 0 0	100 0 0
5,567 5 7	1,505 7 8	785 1 7	857 11 1	46 11 6	60 8 11	258 0 2	76 6 0	182 10 0	410 0 0

e Including team labour.

f For 1½ years.

g For ½ year.

h For 2 years.

EXPENDITURE—continued.

NAMES OF COUNTIES AND TRUSTS.	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF HANTS—cont.							
18. Portsmouth and Sheet Bridge -	10 8 0	- - -	- - -	- - -	66 14 1	- - -	1,327 14 6
19. Ringwood, Longham, and Leigh -	5 15 10	- - -	- - -	- - -	5 13 9	- - -	165 9 10
20. Romsey and Ringwood -	- - -	0 11 3	- - -	- - -	1 2 0	- - -	64 3 3
21. Romsey, Stockbridge, and Wallop -	7 10 0	91 18 10	- - -	a 160 0 0	4 0 0	- - -	434 18 6
22. Romsey and Winchester -	- - -	54 18 0	245 0 0	b 97 0 0	3 2 3	- - -	603 15 6
23. Southampton, North District -	7 5 0	- - -	- - -	- - -	c 77 7 5	- - -	283 13 0
24. Ditto, South District -	7 18 9	14 9 7	- - -	- - -	24 15 5	- - -	533 3 9
25. Stockbridge and Basingstoke -	13 0 0	63 0 6	- - -	d 120 0 0	6 18 4	- - -	252 19 10
26. Stockbridge and Winchester -	5 5 6	5 0 0	- - -	- - -	27 8 3	- - -	189 2 2
27. Titchfield and Cosham -	14 5 8	194 6 3	- - -	e 219 18 6	11 7 6	- - -	615 0 3
28. Whitechurch and Aldermaston -	6 6 10	63 7 2	- - -	- - -	1 19 9	- - -	103 10 7
29. Whiteparish, Romsey, and South- ampton -	9 5 8	110 6 6	- - -	100 0 0	27 5 11	- - -	515 19 0
30. Winchester Road -	13 18 4	- - -	- - -	24 16 0	42 4 6	- - -	287 1 6
31. Winchester, Upper District -	186 0 7	- - -	29 5 5	- - -	13 9 3	- - -	1,105 9 2
32. Winchester and Alton, Lower District -	- - -	19 13 9	- - -	50 0 0	17 1 10	- - -	586 13 10
33. Winchester to Newtown River -	13 13 0	75 4 4	- - -	g 75 0 0	12 17 8	- - -	431 10 6
34. Winchester and Petersfield -	6 9 0	51 5 0	- - -	d 203 2 6	10 12 2	- - -	502 5 10
35. Winchester and Waltham -	2 19 0	- - -	- - -	- - -	3 1 0	20 0 0	78 17 5
£	492 2 6	1,664 12 5	1,368 14 2	1,766 19 9	901 5 0	20 0 0	18,965 9 10
COUNTY OF HEREFORD.							
1. Blue Mantle Hall -	- - -	14 8 9	- - -	- - -	9 19 6	- - -	297 9 0
2. Bromyard -	- - -	184 10 9	- - -	- - -	16 7 9	- - -	1,504 4 2
3. Hereford -	3 9 2	261 0 0	- - -	60 0 0	77 6 7	- - -	6,366 18 2
4. Kingston -	4 13 0	201 18 9	- - -	h 247 10 0	20 13 11	- - -	1,590 10 8
5. Ledbury -	- - -	221 9 10	- - -	300 0 0	11 9 6	- - -	1,812 11 11
6. Leominster -	1 13 10	24 3 4	- - -	300 0 0	3 3 9	- - -	1,419 13 11
7. Leominster and Ledbury -	- - -	- - -	32 3 6	140 11 4	12 11 8	- - -	442 19 0
8. Presteigne -	- - -	88 1 4	13 9 11	- - -	7 1 5	- - -	644 2 0
9. Ross -	58 10 1	327 1 5	- - -	h 524 0 0	9 13 11	- - -	2,068 16 9
10. Ross, Abergavenny, and Grosmont -	- - -	7 7 10	- - -	- - -	2 13 2	- - -	34 1 8
11. Weobley -	- - -	2 8 6	- - -	- - -	3 6 2	- - -	322 2 2
12. Whitechurch and Llangarron -	- - -	68 2 6	- - -	- - -	8 14 1	- - -	223 18 6
13. Whitney and Bredwardine -	- - -	105 2 10	- - -	- - -	24 7 1	- - -	388 8 3
14. Wyeseide -	- - -	113 13 7	- - -	- - -	31 4 1	- - -	450 17 10
£	68 6 1	1,619 9 5	45 13 5	1,572 1 4	238 12 7	- - -	17,566 14 0
COUNTY OF HERTFORD.							
1. Baldock and Bournbridge -	14 15 0	157 10 0	- - -	- - -	5 1 6	- - -	484 9 11
2. Cheshunt -	7 3 6	- - -	50 3 6	- - -	29 5 9	- - -	1,597 8 2
3. Dunstable -	- - -	126 7 8	- - -	- - -	13 9 11	- - -	167 10 1
4. Enfield Chase -	- - -	- - -	- - -	- - -	8 16 8	- - -	288 12 10
5. Pondsnyards and Barnet -	- - -	- - -	- - -	150 0 0	5 17 6	- - -	483 16 9
6. Reading and Hatfield -	7 8 10	184 0 2	- - -	300 0 0	21 12 6	- - -	1,813 9 9
7. Sparrow's Herne -	20 19 0	43 10 1	- - -	- - -	28 17 7	- - -	1,303 10 0
8. Stevenage and Biggleswade -	- - -	56 12 7	- - -	m 245 0 0	9 7 4	- - -	495 0 8
9. Wadesmill -	6 15 8	- - -	19 5 4	- - -	56 2 1	- - -	912 17 4
10. Watton -	- - -	34 13 0	- - -	- - -	4 15 0	- - -	406 4 8
11. Welwyn -	- - -	91 5 8	- - -	- - -	5 2 5	- - -	389 12 9
£	57 2 0	693 19 2	69 8 10	695 0 0	188 8 3	- - -	8,342 12 11
COUNTY OF HUNTINGDON.							
1. Bury and Stratton -	16 7 6	203 14 0	- - -	n 157 8 0	18 11 2	- - -	1,217 10 5
2. Godmanchester to Cambridge -	- - -	13 0 0	- - -	- - -	46 6 11	- - -	841 3 2
3. Godmanchester and Hartford -	20 19 10	167 8 0	- - -	g 142 10 0	p 90 6 1	- - -	1,018 19 1
4. Kimbolton -	18 1 2	109 1 0	- - -	h 339 0 0	13 0 0	- - -	1,109 13 10
5. Somersham -	8 17 0	70 9 6	- - -	100 0 0	26 3 7	- - -	743 6 11
6. Stilton, &c. -	0 17 10	- - -	- - -	- - -	11 16 9	- - -	825 1 10
£	65 3 4	563 12 6	- - -	738 18 0	206 4 6	- - -	5,755 15 3

Continued from page 31.

a For debts of 200l.
i Including 50l. at 4 per cent.

b For debts of 100l.
k For debts of 600l.

c Including 68l. 6s. 8d. for lighting.
l Including 350l. at 5 per cent.

m For debts of 350l.

d For debts of 300l.
n Reduced by consent.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3. - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	229 7 9	229 7 9
9. - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	11 16 8	652 9 11	664 6 7
0. 1,000 0 0	3	40 12 3	29 2 6	- - - -	1,069 14 9	13 0 0	- - - -	- - - -	- - - -	147 12 8	160 12 8
1. 2,300 0 0	3 $\frac{3}{4}$	5 0 0	85 15 0	- - - -	2,390 15 0	- - - -	- - - -	- - - -	- - - -	357 12 10	357 12 10
2. 1,500 0 0	4	193 15 5	75 2 6	69 2 1	1,838 0 0	- - - -	- - - -	460 0 0	- - - -	- - - -	460 0 0
3. - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	93 6 0	93 6 0
4. 200 0 0	5	- - - -	- - - -	- - - -	200 0 0	- - - -	- - - -	- - - -	- - - -	562 9 2	562 9 2
5. 2,800 0 0	2	4 19 0	42 0 0	- - - -	2,846 19 0	- - - -	- - - -	- - - -	- - - -	176 5 6	176 5 6
6. 100 0 0	5	- - - -	- - - -	- - - -	100 0 0	- - - -	- - - -	- - - -	- - - -	107 13 7	107 13 7
7. 10,900 0 0	2 $\frac{1}{2}$	- - - -	86 11 5	- - - -	10,986 11 5	100 0 0	- - - -	- - - -	- - - -	319 16 6	419 16 6
8. 1,056 0 0	4	- - - -	21 2 3	0 18 4	1,078 0 7	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
9. 2,300 0 0	4	- - - -	7 15 0	- - - -	2,307 15 0	1 18 4	- - - -	- - - -	- - - -	187 19 7	189 17 11
0. 5,661 18 0	2	- - - -	- - - -	- - - -	5,661 18 0	- - - -	- - - -	- - - -	34 8 4	153 16 6	188 4 10
1. - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	650 1 8	650 1 8
2. 400 0 0	4 $\frac{1}{2}$	- - - -	- - - -	- - - -	400 0 0	- - - -	- - - -	- - - -	- - - -	215 9 2	215 9 2
3. 2,325 0 0	3	- - - -	34 17 6	- - - -	2,359 17 6	- - - -	- - - -	7 0 0	- - - -	9 17 8	16 17 8
4. 2,050 0 0	2 $\frac{1}{2}$	- - - -	- - - -	- - - -	2,050 0 0	- - - -	- - - -	- - - -	- - - -	221 9 1	221 9 1
5. 1,500 0 0	1d.	- - - -	0 12 6	- - - -	1,500 12 6	5 18 4	- - - -	- - - -	- - - -	68 15 7	74 13 11
81,445 10 0	- -	368 4 11	15,062 0 1	128 11 6	97,004 6 6	115 6 8	100 0 0	467 0 0	175 12 3	8,134 17 7	8,992 16 6
1. 300 0 0	5	- - - -	- - - -	- - - -	300 0 0	- - - -	- - - -	- - - -	- - - -	132 0 7	132 0 7
2. 3,960 0 0	4 $\frac{1}{2}$	30 15 0	- - - -	- - - -	3,990 15 0	- - - -	- - - -	- - - -	- - - -	297 1 1	297 1 1
3. 5,740 0 0	4 $\frac{1}{2}$	- - - -	- - - -	399 13 9	6,139 13 9	- - - -	- - - -	- - - -	23 7 6	- - - -	23 7 6
4. 3,502 0 0	5	- - - -	- - - -	- - - -	3,502 0 0	- - - -	- - - -	- - - -	- - - -	334 4 4	334 4 4
5. 3,840 0 0	4	- - - -	- - - -	- - - -	3,840 0 0	- - - -	- - - -	10 10 0	- - - -	13 12 0	24 2 0
6. 200 0 0	5	- - - -	- - - -	- - - -	200 0 0	- - - -	- - - -	- - - -	- - - -	2 5 0	2 5 0
7. 2,557 17 2	none	- - - -	- - - -	- - - -	2,557 17 2	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
8. 1,800 0 0	5	- - - -	- - - -	- - - -	1,800 0 0	- - - -	- - - -	- - - -	- - - -	78 5 11	78 5 11
9. 7,500 0 0	4	- - - -	- - - -	- - - -	7,500 0 0	- - - -	- - - -	- - - -	- - - -	477 6 9	477 6 9
0. 4,435 0 0	5	- - - -	9,085 10 0	3,604 1 2	17,124 11 2	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
1. 50 0 0	5	- - - -	- - - -	- - - -	50 0 0	- - - -	- - - -	- - - -	- - - -	73 1 0	73 1 0
2. 71,350 0 0	4 $\frac{1}{2}$	25 0 0	33 0 0	- - - -	1,408 0 0	- - - -	- - - -	- - - -	- - - -	35 0 3	35 0 3
3. 2,102 18 5	5	104 0 0	105 2 10	- - - -	2,312 1 3	- - - -	- - - -	- - - -	- - - -	1,135 4 3	1,135 4 3
4. 2,946 0 0	4	171 19 11	57 4 1	12 8 8	3,187 12 8	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
40,283 15 7	- -	331 14 11	9,280 16 11	4,016 3 7	53,912 11 0	- - - -	- - - -	10 10 0	23 7 6	2,578 1 2	2,611 18 8
1. 3,600 0 0	4 $\frac{1}{2}$	- - - -	5,434 8 9	- - - -	9,034 8 9	- - - -	- - - -	- - - -	- - - -	146 8 9	146 8 9
2. - - - -	- - - -	300 0 0	- - - -	- - - -	300 0 0	- - - -	- - - -	- - - -	- - - -	422 12 9	422 12 9
3. 4,650 0 0	3	- - - -	30 0 0	- - - -	4,680 0 0	- - - -	- - - -	- - - -	- - - -	218 7 7	218 7 7
4. - - - -	- - - -	50 0 0	- - - -	- - - -	50 0 0	- - - -	- - - -	- - - -	- - - -	1,483 12 0	1,483 12 0
5. 1,800 0 0	none	- - - -	- - - -	- - - -	1,800 0 0	- - - -	- - - -	- - - -	- - - -	317 3 3	317 3 3
6. 4,700 0 0	4 $\frac{1}{2}$	- - - -	- - - -	- - - -	4,700 0 0	- - - -	- - - -	- - - -	- - - -	723 6 10	723 6 10
7. 1,000 0 0	4 $\frac{1}{2}$	- - - -	- - - -	- - - -	1,000 0 0	- - - -	- - - -	- - - -	- - - -	355 15 10	355 15 10
8. 800 0 0	5	- - - -	- - - -	- - - -	800 0 0	- - - -	- - - -	- - - -	- - - -	242 19 11	242 19 11
9. - - - -	- - - -	273 0 0	- - - -	- - - -	273 0 0	- - - -	- - - -	- - - -	16 5 0	475 3 11	491 8 11
0. 900 0 0	4	25 0 0	- - - -	- - - -	925 0 0	- - - -	- - - -	- - - -	- - - -	92 13 6	92 13 6
1. 2,258 0 0	n 4	- - - -	- - - -	- - - -	2,258 0 0	- - - -	- - - -	- - - -	- - - -	196 8 6	196 8 6
19,708 0 0	- -	648 0 0	5,464 8 9	- - - -	25,820 8 9	- - - -	- - - -	- - - -	16 5 0	4,674 12 10	4,690 17 10
1. 5,820 0 0	3 $\frac{1}{2}$	- - - -	- - - -	- - - -	5,820 0 0	- - - -	- - - -	- - - -	- - - -	282 10 7	282 10 7
2. 260 0 0	5	- - - -	- - - -	17 4 4	277 4 4	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
3. 4,200 0 0	3 $\frac{1}{2}$	60 0 0	109 12 0	- - - -	4,369 12 0	- - - -	- - - -	- - - -	- - - -	622 12 3	622 12 3
4. 2,884 19 5	3	- - - -	- - - -	- - - -	2,884 19 5	- - - -	- - - -	- - - -	- - - -	96 12 9	96 12 9
5. 1,320 0 0	q 4	- - - -	- - - -	- - - -	1,320 0 0	- - - -	- - - -	- - - -	- - - -	260 17 4	260 17 4
6. - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	615 17 11	615 17 11
14,484 19 5	- -	60 0 0	109 12 0	17 4 4	14,671 15 9	- - - -	- - - -	- - - -	- - - -	1,878 10 10	1,878 10 10

e For debts of 400L.
o For debts of 240L.

f Including 461L. 18s. not bearing interest.
p Including 67L. 13s. 4d. to South Division.

g For debts of 150L.
q Reduced by Provisional Order from 1st January 1864.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance	Balance	4.	5.	6.	7.	8.	9.
	in Treasurers' Hands on 1st Jan. 1863.	due to the Treasurers on 1st Jan. 1863.	Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.
COUNTY OF KENT.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ashford and Ham Street - -	68 15 4	- - -	400 10 0	- - -	- - -	- - -	3 10 0	- - -
2. Ashford and Maidstone - -	259 15 3	- - -	716 3 1	- - -	- - -	- - -	8 0 0	- - -
3. Benenden - - -	81 3 6	- - -	186 15 0	45 19 11	- - -	- - -	- - -	- - -
4. Bethersden - - -	65 14 3	- - -	581 15 2	69 16 2	- - -	- - -	6 18 0	- - -
5. Biddenden - - -	204 19 8	- - -	355 0 0	79 15 6	- - -	- - -	- - -	- - -
6. Brandbridges - - -	483 15 6	- - -	626 10 7	- - -	- - -	- - -	28 18 4	- - -
7. Canterbury and Barham - -	239 4 8	- - -	610 2 11	- - -	- - -	- - -	5 0 0	- - -
Canterbury and Ramsgate :—								
8. First District - - -	112 13 8	- - -	365 10 0	- - -	- - -	- - -	7 1 0	- - -
9. Second District - - -	175 15 1	- - -	220 0 0	- - -	- - -	- - -	- - -	- - -
10. Canterbury and Sandwich - -	166 19 1	- - -	513 18 3	- - -	- - -	- - -	1 1 0	- - -
11. Chatham and Canterbury and Macknade Branch (United) - -	501 16 2	- - -	1,154 1 6	- - -	- - -	- - -	98 8 2	- - -
12. Dartford and Sevenoaks - -	313 12 10	- - -	536 12 4	- - -	- - -	- - -	- - -	- - -
13. Dartford and Strood - - -	132 10 6	- - -	1,042 16 8	- - -	- - -	0 3 6	2 10 0	- - -
14. Dover to Barham Downs - -	191 17 5	- - -	537 7 10	- - -	- - -	- - -	- - -	- - -
15. Dover and Sandgate - - -	160 2 0	- - -	874 13 0	- - -	- - -	- - -	10 0 0	- - -
16. Dover to Sandwich, through Deal -	196 11 3	- - -	1,062 0 0	- - -	- - -	- - -	36 13 0	- - -
17. Dover to Sandwich, through Wal- dershare - - -	174 0 10	- - -	418 6 5	- - -	- - -	- - -	- - -	- - -
18. Faversham, Hythe, and Canterbury -	419 9 4	- - -	1,453 8 10	- - -	- - -	- - -	33 18 0	- - -
19. Folkestone and Barham - -	- - -	72 13 3	276 19 10	111 12 6	- - -	- - -	- - -	- - -
20. Goudhurst - - -	69 1 9	- - -	210 18 8	40 0 0	- - -	- - -	- - -	- - -
21. Goudhurst, Gore, and Stilebridge -	222 9 11	- - -	368 18 11	39 0 0	- - -	- - -	8 10 0	- - -
22. Gravesend and Wrotham - -	176 1 2	- - -	433 6 8	84 2 8	- - -	- - -	11 9 0	- - -
23. Greenwich and Woolwich, Lower Road - - -	757 16 5	- - -	1,267 4 6	340 3 4	- - -	- - -	- - -	- - -
24. Hawkhurst Junction - - -	- - -	- - -	138 0 0	- - -	- - -	- - -	- - -	- - -
25. Herne Bay - - -	138 17 1	- - -	388 18 4	- - -	- - -	- - -	- - -	- - -
26. Kipping's Cross and Flimwell -	136 10 4	- - -	412 5 0	- - -	- - -	- - -	- - -	- - -
27. Kipping's Cross and Wilsley Green -	272 17 4	- - -	468 10 4	- - -	- - -	- - -	- - -	- - -
28. Maidstone and Biddenden - -	181 9 3	- - -	710 17 5	45 9 4	- - -	8 11 0	- - -	- - -
29. Maidstone and Cranbrook - -	37 5 0	- - -	1,073 11 4	- - -	- - -	- - -	34 11 9	- - -
30. Maidstone to Key Street - -	- - -	1 7 8	135 2 5	- - -	- - -	- - -	14 11 0	- - -
31. Malling and Strood - - -	288 15 7	- - -	460 0 0	- - -	- - -	- - -	1 13 6	- - -
32. New Cross - - -	2,161 17 2	- - -	11,901 13 4	- - -	- - -	- - -	519 10 8	- - -
33. Penshurst, Wat's Cross, and Cow- den - - -	140 3 7	- - -	406 0 0	- - -	- - -	- - -	- - -	- - -
34. Rochester and Maidstone - -	278 2 2	- - -	310 10 5	- - -	- - -	- - -	- - -	- - -
35. Sandwich, Margate, and Ramsgate -	194 4 11	- - -	695 0 0	- - -	- - -	- - -	- - -	- - -
36. Sevenoaks - - -	777 12 7	- - -	282 11 5	- - -	- - -	- - -	65 1 8	- - -
37. Stockershead to Bagham's Cross -	76 18 0	- - -	107 0 0	46 18 9	- - -	- - -	- - -	- - -
38. Tenderden - - -	148 2 0	- - -	929 0 7	134 0 6	- - -	- - -	8 13 6	- - -
39. Tonbridge - - -	64 9 3	- - -	1,557 0 0	- - -	- - -	- - -	74 9 0	- - -
40. Tonbridge and Ightham - -	36 8 7	- - -	228 0 0	48 13 9	- - -	- - -	0 10 0	- - -
41. Tonbridge and Maidstone - -	201 7 9	- - -	696 18 0	- - -	- - -	0 5 0	47 3 6	- - -
42. Wadhurst and West Farleigh -	333 13 2	- - -	384 4 10	49 11 11	- - -	- - -	5 0 0	- - -
43. Westerham and Edenbridge - -	80 17 7	- - -	385 11 7	- - -	- - -	- - -	- - -	- - -
44. Whitstable - - -	939 1 6	- - -	280 19 0	- - -	- - -	- - -	206 15 3	- - -
45. Woodchurch - - -	16 19 11	- - -	197 5 0	92 7 6	- - -	- - -	8 13 3	- - -
46. Wrotham Heath - - -	219 7 0	- - -	554 18 11	- - -	- - -	- - -	22 3 6	- - -
47. Wrotham and Maidstone - -	269 19 5	- - -	1,110 0 0	- - -	- - -	- - -	43 8 0	- - -
	12,169 4 9	74 0 11	38,026 18 1	1,227 11 10	- - -	8 19 6	1,314 1 1	- - -
COUNTY OF LANCASTER.								
1. Adlington and Westhoughton - -	3 13 11	- - -	318 10 0	- - -	- - -	- - -	8 13 0	- - -
2. Barton Bridge and Moses Gate - -	493 8 3	- - -	1,200 0 0	40 0 0	- - -	- - -	231 4 2	- - -
3. Barton Bridge and Stretford - -	60 0 8	- - -	217 0 0	- - -	- - -	- - -	89 7 5	- - -
4. Blackburn to Addingham and Cocking End - - -	1,607 6 9	- - -	4,330 12 5	- - -	- - -	0 6 0	80 8 1	- - -
5. Blackburn and Preston - - -	- - -	882 5 11	1,150 0 0	366 0 0	- - -	- - -	11 14 5	- - -
6. Blackburn to Walton Cop - - -	370 4 9	- - -	729 1 8	146 5 0	- - -	- - -	5 1 9	- - -
7. Bolton and Blackburn - - -	334 9 1	- - -	1,472 7 10	- - -	- - -	0 15 1	13 4 0	- - -
8. Bolton and Nightingale - - -	823 6 4	- - -	1,741 13 4	- - -	- - -	0 11 6	30 12 8	- - -
9. Bolton and St. Helen's - - -	272 9 2	- - -	1,807 6 8	- - -	- - -	3 1 1	14 0 0	- - -
10. Bolton and Westhoughton - -	22 8 10	- - -	400 0 0	- - -	- - -	0 6 0	0 12 8	- - -
11. Burnley to Edenfield Chapel - -	30 14 11	- - -	1,391 12 4	- - -	- - -	- - -	23 11 1	- - -
12. Bury to Blackburn, Whalley, &c. -	- - -	340 5 5	4,225 3 3	17 8 8	- - -	- - -	141 5 3	- - -
13. Bury and Bolton - - -	247 8 7	- - -	955 0 0	- - -	- - -	- - -	10 11 6	- - -
14. Clitheroe to Blackburn and Mellor Brook - - -	- - -	41 8 3	1,015 8 5	101 10 5	- - -	- - -	24 2 8	- - -
15. Crossford Bridge and Manchester -	42 16 7	- - -	2,030 0 0	- - -	- - -	- - -	74 14 1	- - -

a For $\frac{3}{4}$ year.b For $1\frac{1}{4}$ year.

c Including payments to Townships.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
404 0 0	44 11 11	62 5 3	37 16 7	- - -	8 15 4	26 5 8	5 5 0	5 5 0	15 0 0
724 3 1	145 14 4	100 16 10	286 14 0	- - -	10 1 11	56 1 4	16 16 0	16 16 0	50 0 0
232 14 11	15 3 9	23 2 0	10 2 1	- - -	- - -	2 7 11	- - -	10 0 0	- - -
658 9 4	88 6 10	99 12 7	110 1 6	- - -	28 0 8	19 10 9	5 0 0	10 0 0	30 0 0
434 15 6	80 15 7	58 3 11	29 4 11	- - -	- - -	3 17 4	7 0 0	10 10 0	20 0 0
655 8 11	91 8 0	44 11 0	60 3 6	- - -	- - -	37 0 11	6 0 0	10 0 0	- - -
615 2 11	57 5 7	11 2 0	57 9 9	- - -	- - -	13 9 4	- - -	20 0 0	45 0 0
372 11 0	100 10 7	61 3 3	38 6 10	- - -	- - -	30 8 11	- - -	25 0 0	30 0 0
220 0 0	- - -	- - -	- - -	- - -	- - -	1 0 0	- - -	15 0 0	15 15 0
514 19 3	54 10 0	- - -	101 3 0	- - -	- - -	29 4 3	- - -	25 0 0	a 30 0 0
1,252 9 8	328 5 0	26 19 8	426 11 3	- - -	- - -	25 7 11	- - -	25 0 0	50 0 0
536 12 4	218 10 6	66 16 6	65 8 10	- - -	- - -	23 18 5	- - -	- - -	46 16 0
1,045 10 2	154 6 1	8 12 6	474 18 6	- - -	- - -	46 9 2	- - -	- - -	b 90 14 9
537 7 10	100 0 0	38 16 0	153 11 3	- - -	- - -	29 5 6	10 0 0	20 0 0	65 0 0
884 13 0	154 14 2	229 8 0	239 18 6	- - -	- - -	16 5 1	10 0 0	30 0 0	30 0 0
1,098 13 0	226 2 4	276 3 8	241 14 2	- - -	- - -	48 8 11	10 0 0	20 0 0	54 12 0
418 6 5	87 6 6	89 7 10	57 0 6	- - -	- - -	26 18 6	- - -	10 0 0	25 0 0
1,487 6 10	230 15 3	171 6 7	329 11 5	45 0 0	31 13 4	68 15 10	- - -	30 0 0	90 0 0
388 12 4	54 10 2	52 14 6	18 0 10	- - -	- - -	10 4 3	- - -	10 15 6	21 11 0
250 18 8	45 0 6	34 7 9	9 13 1	- - -	- - -	7 8 1	5 0 0	10 0 0	15 16 0
416 8 11	69 1 1	32 9 10	47 19 0	- - -	- - -	17 19 11	- - -	10 10 0	5 0 0
528 18 4	74 2 7	- - -	186 9 8	- - -	- - -	18 2 11	- - -	20 0 0	20 0 0
1,607 7 10	175 6 2	372 3 9	558 9 8	- - -	- - -	3 12 1	- - -	30 0 0	35 0 0
138 0 0	27 4 0	33 7 7	22 9 0	- - -	- - -	3 8 8	- - -	10 0 0	2 12 0
388 18 4	32 8 1	- - -	103 7 3	- - -	- - -	21 11 8	- - -	25 0 0	20 0 0
412 5 0	- - -	- - -	- - -	- - -	- - -	43 4 0	- - -	15 0 0	- - -
468 10 4	54 16 1	81 16 11	11 3 11	- - -	- - -	12 8 11	5 0 0	8 8 0	- - -
764 17 9	117 6 6	108 1 5	61 8 9	- - -	- - -	20 2 8	10 0 0	20 0 0	25 0 0
1,108 3 1	250 9 1	364 15 2	209 6 8	- - -	- - -	33 14 9	10 0 0	20 0 0	50 0 0
149 13 5	67 8 10	1 10 0	45 13 0	- - -	- - -	2 4 7	- - -	5 5 0	15 0 0
461 13 6	105 6 4	- - -	141 6 0	- - -	- - -	30 10 4	- - -	31 10 0	30 0 0
12,421 4 0	2,472 4 2	3,142 11 11	4,092 9 10	- - -	180 4 6	183 0 5	- - -	200 0 0	350 0 0
406 0 0	63 2 10	133 10 5	62 7 0	- - -	- - -	25 14 2	- - -	30 0 0	30 0 0
310 10 5	76 14 2	5 0 0	192 4 3	- - -	- - -	10 8 10	10 0 0	9 14 10	52 0 0
695 0 0	129 17 6	46 13 0	134 18 9	- - -	- - -	23 7 2	15 0 0	15 0 0	30 0 0
347 13 1	106 14 0	50 15 6	90 14 11	- - -	- - -	21 6 6	20 0 0	42 0 0	60 0 0
153 18 9	41 16 11	8 14 0	28 12 1	- - -	- - -	0 9 3	3 0 0	10 10 0	10 0 0
1,071 14 7	147 7 8	177 14 9	105 5 2	- - -	6 6 3	92 9 7	- - -	25 0 0	40 0 0
1,631 9 0	246 4 8	618 10 2	419 15 9	- - -	- - -	71 9 4	- - -	80 0 0	70 0 0
277 3 9	100 9 2	36 15 4	22 10 0	- - -	- - -	5 18 3	- - -	- - -	20 0 0
744 6 6	220 1 11	271 19 6	162 18 8	- - -	2 15 0	17 15 2	15 0 0	20 0 0	50 1 0
438 16 9	66 7 4	79 15 0	44 1 9	- - -	- - -	8 5 2	10 0 0	10 10 0	- - -
385 11 7	150 3 6	106 8 0	32 8 4	- - -	- - -	14 1 2	- - -	12 12 0	50 0 0
487 14 3	81 17 7	15 13 6	96 5 4	- - -	- - -	29 4 11	- - -	15 0 0	30 0 0
298 5 9	38 16 3	35 12 3	31 12 0	- - -	- - -	14 15 7	10 0 0	10 0 0	10 0 0
577 2 5	159 14 10	137 17 9	97 19 10	- - -	- - -	83 7 0	10 0 0	42 0 0	40 0 0
1,153 8 0	387 2 3	- - -	545 0 5	- - -	- - -	57 3 5	- - -	75 0 0	100 0 0
40,577 10 6	7,740 0 7	7,317 5 7	10,294 7 6	45 0 0	267 17 0	1,388 4 6	193 1 0	1,096 6 4	1,869 17 9
327 3 0	- - -	- - -	- - -	- - -	- - -	5 3 3	10 0 0	10 0 0	- - -
1,471 4 2	c 717 19 4	125 3 11	170 6 1	- - -	- - -	62 13 11	21 0 0	20 0 0	30 0 0
306 7 5	46 2 7	0 11 0	7 10 0	- - -	- - -	5 19 0	- - -	- - -	10 0 0
4,411 6 6	633 15 5	175 11 1	868 19 7	- - -	31 16 5	56 11 11	d 30 0 0	40 0 0	155 0 0
1,527 14 5	133 10 2	8 17 6	141 5 1	- - -	2 9 6	4 12 4	20 0 0	27 4 9	25 0 0
880 8 5	240 16 8	88 9 7	220 8 6	- - -	1 4 4	4 8 2	8 10 11	30 0 0	30 0 0
1,486 6 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	80 0 0	30 0 0
1,772 17 6	e 500 0 0	- - -	- - -	- - -	- - -	26 2 0	- - -	21 0 0	- - -
1,824 7 9	457 0 0	298 11 10	412 13 3	4 0 0	- - -	83 13 8	- - -	22 0 0	79 10 0
400 18 8	109 17 7	32 2 6	23 8 0	- - -	- - -	22 2 4	- - -	20 0 0	- - -
1,415 3 5	414 12 1	232 18 6	346 11 2	- - -	- - -	32 17 8	d 15 0 0	21 0 0	70 0 0
4,383 17 2	1,140 9 9	561 12 2	1,031 13 11	19 10 0	2 0 0	135 5 3	- - -	130 0 0	200 0 0
965 11 6	- - -	- - -	- - -	- - -	- - -	8 15 0	10 0 0	26 5 0	20 0 0
1,141 1 6	145 7 10	73 4 2	111 13 9	- - -	- - -	9 17 8	- - -	20 0 0	31 15 0
2,104 14 1	523 0 8	121 10 9	631 6 0	- - -	- - -	150 16 11	- - -	- - -	130 0 0

d To Accountant.

e Allowance to Townships.

(Continued from page 35.)

EXPENDITURE—continued.							
NAMES OF COUNTIES AND TRUSTS.	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE
COUNTY OF KENT.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Ashford and Ham Street - -	- - -	84 11 0	5 0 0	a 45 0 0	6 6 6	- - -	346 2
2. Ashford and Maidstone - -	- - -	- - -	- - -	- - -	1 11 0	- - -	684 11
3. Benenden - - -	9 2 5	45 19 1	- - -	b 100 0 0	0 5 0	- - -	216 2
4. Bethersden - - -	31 5 8	112 13 10	- - -	- - -	20 6 11	- - -	554 18
5. Biddenden - - -	6 14 9	77 0 1	- - -	c 100 0 0	6 8 5	- - -	399 15
6. Brandbridges - - -	- - -	337 2 6	- - -	- - -	- - -	- - -	586 5 1
7. Canterbury and Barham - -	4 10 0	165 12 0	- - -	d 224 10 0	0 1 1	- - -	598 19
Canterbury and Ramsgate:—							
8. First District - - -	6 6 4	- - -	- - -	- - -	0 10 0	- - -	292 5 1
9. Second District - - -	9 8 8	67 10 8	- - -	e 150 0 0	6 6 6	- - -	265 0 1
10. Canterbury and Sandwich - -	17 15 6	123 15 10	- - -	299 0 0	- - -	- - -	680 8
11. Chatham nad Canterbury and Macknade Branch (United) - -	- - -	- - -	37 19 0	100 0 0	15 17 10	- - -	1,036 0
12. Dartford and Sevenoaks - -	32 3 0	- - -	- - -	- - -	4 0 10	- - -	457 14
13. Dartford and Strood - - -	- - -	53 16 7	- - -	- - -	12 9 2	- - -	841 6
14. Dover to Barham Downs - -	15 12 5	- - -	- - -	- - -	20 3 9	- - -	452 8 1
15. Dover and Sandgate - - -	15 1 10	127 9 0	- - -	- - -	37 10 0	- - -	890 6
16. Dover to Sandwich, through Deal	38 17 0	63 15 4	- - -	200 0 0	34 0 5	- - -	1,213 13 1
17. Dover to Sandwich, through Wal- dershare - - -	- - -	26 13 1	- - -	g 79 0 0	25 3 9	- - -	426 10
18. Faversham, Hythe, and Canterbury	12 4 4	98 11 0	395 0 8	150 0 0	16 2 0	- - -	1,669 0
19. Folkeston nad Barham - -	30 3 3	50 10 5	- - -	- - -	7 13 6	- - -	256 3
20. Goudhurst - - -	2 4 0	102 11 10	- - -	- - -	6 3 11	- - -	238 5
21. Goudhurst, Gore, and Stilebridge -	3 11 0	54 15 0	- - -	150 0 0	5 2 6	- - -	396 8
22. Gravesend and Wrotham - -	4 11 8	106 0 0	- - -	- - -	11 8 0	- - -	440 14 1
23. Greenwich and Woolwich, Lower Road - - -	10 10 0	91 5 9	- - -	501 5 0	47 6 8	- - -	1,824 19
24. Hawkhurst Junction - - -	- - -	- - -	- - -	- - -	h 38 18 9	- - -	138 0
25. Herne Bay - - -	2 14 8	79 0 5	- - -	g 91 10 0	21 4 0	- - -	396 16
26. Kipping's Cross and Flimwell - -	7 9 11	130 18 0	- - -	d 150 0 0	7 2 0	- - -	353 13 1
27. Kipping's Cross and Wilsley Green	1 16 6	31 19 7	- - -	150 0 0	10 15 10	- - -	368 5
28. Maidstone and Biddenden - -	37 5 9	352 9 11	- - -	i 102 11 8	17 8 6	- - -	871 15
29. Maidstone and Cranbrook - -	- - -	- - -	- - -	- - -	7 11 7	- - -	945 17
30. Maidstone to Key Street - -	- - -	- - -	- - -	- - -	4 2 4	- - -	141 3
31. Malling and Strood - - -	- - -	75 10 0	- - -	- - -	- - -	- - -	414 2
32. New Cross - - -	264 6 6	- - -	64 4 1	- - -	k 1,118 4 0	- - -	12,067 5
33. Penshurst, Wat's Cross, and Cow- den - - -	13 13 6	- - -	- - -	- - -	14 5 10	- - -	372 13
34. Rochester and Maidstone - -	- - -	- - -	- - -	- - -	3 18 0	- - -	360 0
35. Sandwich, Margate, and Ramsgate	13 16 2	81 15 10	- - -	- - -	9 2 8	- - -	499 11
36. Sevenoaks - - -	1 13 2	- - -	- - -	- - -	5 5 9	- - -	398 9 1
37. Stockershead to Bagham's Cross -	5 4 9	- - -	- - -	- - -	3 5 0	- - -	111 12 0
38. Tenterden - - -	5 3 5	240 19 0	- - -	m 119 5 0	29 2 10	- - -	988 13 3
39. Tonbridge - - -	41 3 0	- - -	- - -	- - -	28 15 10	- - -	1,575 18 9
40. Tonbridge and Ightham - -	33 13 2	- - -	- - -	- - -	5 6 6	- - -	224 12 2
41. Tonbridge and Maidstone - -	3 3 0	- - -	- - -	- - -	9 6 10	- - -	773 1
42. Wadhurst and West Farleigh - -	2 13 0	96 5 4	- - -	n 135 0 0	10 16 2	- - -	463 13 9
43. Westerham and Edenbridge - -	2 4 8	- - -	- - -	- - -	5 4 0	- - -	373 1 8
44. Whitstable - - -	7 2 9	- - -	860 1 5	- - -	34 4 10	- - -	1,169 10 4
45. Woodchurch - - -	6 11 10	60 7 6	- - -	- - -	9 9 4	- - -	227 4 9
46. Wrotham Heath - - -	1 13 2	- - -	- - -	- - -	4 10 9	- - -	577 3 4
47. Wrotham and Maidstone - -	- - -	- - -	- - -	- - -	2 10 0	- - -	1,166 16 1
£	701 10 9	2,938 18 7	1,362 5 2	2,847 1 8	1,685 9 1	- - -	39,747 5
COUNTY OF LANCASTER.							
1. Adlington and Westhoughton - -	- - -	65 1 11	- - -	- - -	18 13 6	- - -	108 18 8
2. Barton Bridge and Moses Gate - -	- - -	21 13 2	300 0 0	- - -	32 6 0	- - -	1,501 2 5
3. Barton Bridge and Stretford - -	13 12 4	79 19 9	- - -	50 0 0	18 2 1	- - -	231 16 9
4. Blackburn to Addingham and Cocking End - - -	8 4 6	739 14 1	- - -	1,650 0 0	51 15 11	- - -	4,441 8 11
5. Blackburn and Preston - - -	4 3 6	208 11 9	- - -	300 0 0	0 11 6	- - -	876 6 1
6. Blackburn to Walton Cop - - -	- - -	391 14 6	- - -	g 79 5 9	6 16 7	- - -	1,101 15 0
7. Bolton and Blackburn - - -	164 4 5	438 14 9	11 4 0	p 710 0 0	11 4 0	- - -	1,445 7 2
8. Bolton and Nightingale - - -	33 4 0	487 9 8	42 7 0	q 760 0 0	14 5 1	- - -	1,884 7 9
9. Bolton and St. Helens - - -	70 2 6	256 16 4	- - -	200 0 0	25 13 3	- - -	1,910 0 10
10. Bolton and Westhoughton - -	- - -	78 9 9	- - -	100 0 0	2 11 8	- - -	388 11 10
11. Burnley to Edenfield Chapel - -	0 13 4	151 4 3	- - -	- - -	35 11 3	- - -	1,320 8 3
12. Bury to Blackburn, Whalley, &c. -	17 15 4	387 3 10	- - -	- - -	121 4 4	- - -	3,746 14 7
13. Bury and Bolton - - -	- - -	291 17 2	- - -	r 630 0 0	- - -	- - -	986 17 2
14. Clitheroe to Blackburn and Mellor Brook - - -	35 1 1	626 17 2	- - -	- - -	15 15 8	- - -	1,069 12 4
15. Crossford Bridge and Manchester -	34 0 0	- - -	75 0 0	- - -	s 298 15 7	- - -	1,964 9 11

a For debts of 50l. b For debts of 120l. c For debts of 140l. 5s. d For debts of 250l.
i For debts of 146l. k Including watering 893l. 14s. 10d. l Reduced by provisional order.
o Including 2,950l. at 5 per cent. p For debts of 864l. q For debts of 800l.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2,090 0 0	4	-	-	-	2,090 0 0	-	-	5 0 0	-	126 13 1	131 13 1
1,120 0 0	4	9 5 5	-	-	1,129 5 5	-	-	7 0 0	-	299 6 11	299 6 11
3,698 9 11	3	-	55 9 6	-	3,753 19 5	-	-	-	-	97 16 2	104 16 2
2,473 0 0	3	-	-	-	2,473 0 0	-	-	-	-	169 4 10	169 4 10
6,930 5 6	3½	-	312 11 6	-	7,242 17 0	-	-	-	-	240 0 2	240 0 2
3,900 0 0	4½	15 14 0	87 18 3	-	4,003 12 3	-	-	-	-	552 18 6	552 18 6
-	-	12 0 8	-	-	12 0 8	95 7 7	-	-	-	192 18 9	288 6 4
3,000 0 0	2	-	85 0 0	-	3,085 0 0	-	-	-	-	130 14 3	130 14 3
2,950 0 0	4	94 9 0	10 3 2	-	3,054 12 2	116 15 6	-	-	-	1 9 9	118 5 3
945 0 0	none	50 0 0	-	-	995 0 0	17 16 6	-	20 19 11	-	718 5 2	757 1 7
107 10 0	4	-	f-	-	107 10 0	-	-	-	-	392 11 1	392 11 1
800 0 0	5 & 4½	300 4 5	-	-	1,100 4 5	-	-	-	-	336 13 11	336 13 11
2,400 0 0	4	-	-	-	2,400 0 0	-	-	-	-	276 16 4	276 16 4
1,519 0 0	5	-	463 16 6	-	1,982 16 6	-	-	-	-	154 8 5	154 8 5
1,850 0 0	3	6 0 0	86 5 0	-	1,942 5 0	22 5 7	-	-	-	81 10 5	81 10 5
2,300 0 0	4	-	50 0 0	-	2,350 0 0	-	-	-	-	165 17 1	188 2 8
4,475 0 0	1½	-	16 12 1	-	4,491 12 1	-	-	-	-	237 15 9	237 15 9
2,100 0 0	5	66 15 1	1,906 5 0	-	4,073 0 1	-	5 0 0	-	-	59 15 8	59 15 8
1,750 0 0	3	46 0 3	-	-	1,796 0 3	-	-	-	-	81 15 3	86 15 3
6,000 0 0	2	-	273 0 0	-	6,273 0 0	-	14 0 0	-	-	242 10 6	242 10 6
2,847 5 8	2½ & 3½	377 7 10	41 16 0	-	3,266 9 6	-	41 3 4	17 10 0	-	264 4 8	278 4 8
16,250 0 0	5	764 3 0	16,023 12 5	-	33,037 15 5	-	-	-	-	540 5 2	598 18 6
2,100 0 0	3	-	15 17 10	-	2,115 17 10	-	-	-	-	130 19 4	130 19 4
6,646 5 0	2	13 3 5	-	-	6,659 8 5	-	-	-	-	195 1 5	195 1 5
750 0 0	4	76 14 3	-	-	826 14 3	-	-	-	-	373 1 11	373 1 11
9,421 0 0	4	-	133 4 0	-	9,554 4 0	10 10 9	84 9 11	-	34 15 0	74 11 10	204 7 6
-	-	35 19 3	-	-	35 19 3	-	-	-	-	199 10 10	199 10 10
3,545 0 0	2	-	132 4 0	-	3,677 4 0	-	-	-	-	7 2 0	7 2 0
-	-	3,825 3 7	-	-	3,825 3 7	-	-	377 0 0	-	336 6 5	336 6 5
-	-	-	-	-	-	-	-	-	-	2,515 15 9	2,892 15 9
1,800 0 0	14	-	77 10 0	-	1,877 10 0	-	-	-	-	173 9 10	173 9 10
2,075 0 0	1d.	-	0 3 5	-	2,075 3 5	-	-	20 0 0	-	228 12 6	228 12 6
6,265 0 0	3	10 0 0	-	-	6,275 0 0	-	-	-	-	389 13 10	389 13 10
4,862 10 0	5	-	12,175 0 0	-	17,037 10 0	-	9 10 10	-	-	726 15 10	746 15 10
3,150 0 0	2½	167 6 10	-	-	3,317 6 10	-	4 10 0	-	-	119 4 9	119 4 9
n	-	-	n	-	-	-	-	-	-	231 2 11	231 2 11
3,018 18 3	2	-	-	-	3,018 18 3	-	-	-	-	119 19 6	119 19 6
-	-	281 18 3	-	-	281 18 3	-	-	-	-	88 19 11	98 10 9
113,139 4 4	-	6,152 5 3	31,946 8 8	-	151,237 18 3	262 15 11	158 14 1	451 9 11	34 15 0	172 13 2	172 13 2
3,250 0 0	2	13 10 7	2 0 0	-	3,265 10 7	-	-	-	20 0 0	308 16 2	313 6 2
500 0 0	3 to 4½	36 10 0	18 15 0	-	555 5 0	55 0 0	-	-	-	93 7 6	93 7 6
1,650 0 0	5	11 11 3	-	-	1,661 11 3	-	-	-	-	257 5 5	257 5 5
16,572 19 4	4	-	295 10 0	-	16,868 9 4	-	-	-	-	88 0 11	88 0 11
18,308 2 6	2	-	82 1 9	230 17 7	18,621 1 10	-	27 0 0	-	-	219 6 1	223 6 1
7,406 10 0	3	157 0 0	377 14 0	-	7,941 4 0	25 0 0	-	-	-	256 11 4	256 11 4
18,364 2 10	3½	0 6 6	208 4 1	-	18,572 17 5	-	-	-	-	1,577 4 4	1,577 4 4
16,075 5 11	3	-	-	-	16,075 5 11	158 6 8	-	-	-	463 10 0	518 10 0
6,284 19 0	4	38 18 4	-	-	6,323 17 4	-	-	-	-	134 11 4	134 11 4
1,470 0 0	5	38 7 3	-	-	1,508 7 3	-	-	-	-	148 18 2	173 18 2
3,100 0 0	4 & 5	-	53 11 1	-	3,153 11 1	-	-	-	-	375 8 10	375 8 10
7,500 0 0	5	-	-	-	7,500 0 0	-	-	-	-	711 16 1	870 2 9
13,525 0 4	2	-	32 0 0	-	13,557 0 4	-	-	-	-	186 16 1	186 16 1
12,600 0 0	5	-	-	-	12,600 0 0	-	-	-	-	34 15 8	34 15 8
-	-	-	-	-	-	-	-	-	-	125 10 1	125 10 1
-	-	-	-	-	-	-	-	-	-	296 17 2	296 17 2
-	-	-	-	-	-	-	-	-	-	226 2 11	226 2 11
-	-	-	-	-	-	-	-	-	-	30 0 11	30 0 11
-	-	-	-	-	-	-	-	-	-	183 0 9	183 0 9

e For debts of 200l.

f Interest unclaimed.

g For debts of 100l.

h Including 24l. 8s. 9d. part of floating debt.

m For debts of 150l.

n Debts and arrears of interest omitted by resolution of trustees.

r For debts of 839l. 12s. 11d.

s Including 91l. 10s. 4d. rents, and 125l. 9s. 3d. for watering.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurer's Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi- of the To				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.				
COUNTY OF LANCASTER—cont.												
16. Dryclough, Shaw, and Rochdale -	2,410 6 7	- - -	2,268 13 4	- - -	- - -	- - -	94 15 9	- -				
17. Edenfield Chapel to Little Bolton -	250 2 8	- - -	1,244 18 6	18 0 0	- - -	4 0 0	12 10 7	- -				
18. Elton and Blackburn -	204 9 10	- - -	580 0 0	- - -	- - -	- - -	8 13 3	- -				
19. Finnington and Chorley -	- - -	581 3 6	198 17 6	- - -	50 0 0	0 2 6	15 1 0	- -				
20. Garstang and Heiring-syke -	120 10 9	- - -	469 16 8	- - -	- - -	0 8 0	5 11 4	- -				
21. Haslingden and Todmorden -	535 19 4	- - -	2,855 17 7	44 8 6	- - -	0 17 6	148 14 7	- -				
22. Hulme and Eccles -	465 0 2	- - -	1,100 0 0	- - -	- - -	- - -	26 6 4	- -				
23. Hulton -	- - -	85 9 2	689 8 4	- - -	- - -	- - -	0 2 4	- -				
24. Ince, Hindley, and Westhoughton -	72 7 0	- - -	620 0 0	- - -	- - -	- - -	2 9 0	- -				
25. Kirkby Kendal and Kirkby Ireleth -	113 1 2	- - -	380 4 0	33 14 11	- - -	- - -	5 10 0	- -				
26. Liverpool, Prescott, Ashton, and Warrington -	768 15 6	- - -	5,639 5 3	- - -	- - -	39 9 0	157 7 11	- -				
27. Liverpool and Preston -	241 4 11	- - -	3,423 10 10	- - -	- - -	19 18 4	65 6 2	- -				
28. Livesey Branch -	20 19 5	- - -	49 8 2	- - -	- - -	- - -	- - -	- -				
29. Manchester and Ashton-under- Lyne New Road -	1,349 6 7	- - -	926 18 2	- - -	- - -	- - -	43 0 5	- -				
30. Manchester and Bury New Road -	389 2 7	- - -	1,695 0 0	- - -	- - -	- - -	73 2 1	- -				
31. Manchester, Oldham, and Auster- lands -	1,407 16 11	- - -	6,123 18 2	- - -	- - -	- - -	15 2 2	- -				
32. Manchester to Rochdale, &c., Manchester District -	138 12 3	- - -	1,100 0 0	- - -	- - -	- - -	8 0 3	- -				
33. Manchester and Saltersbrook -	465 1 6	- - -	3,346 1 6	- - -	- - -	- - -	78 9 2	- -				
34. Mather Fold -	- - -	9 10 5	38 2 10	- - -	- - -	- - -	0 0 2	- -				
35. Moses Gate District -	289 13 5	- - -	1,526 3 4	- - -	- - -	- - -	30 10 7	- -				
36. Ditto, Ringley District -	297 4 8	- - -	421 15 0	- - -	- - -	- - -	15 18 4	- -				
37. Oldham and Ripponden -	172 12 5	- - -	746 6 4	- - -	- - -	0 12 6	21 8 4	- -				
38. Pendleton Roads -	1,495 13 5	- - -	8,648 0 0	- - -	- - -	- - -	123 1 7	- -				
39. Penwortham and Wrightington -	71 19 3	- - -	822 0 0	- - -	- - -	0 3 0	4 19 0	- -				
40. Preston and Garstang -	155 1 7	- - -	908 0 0	- - -	- - -	- - -	- - -	- -				
41. Prestwich, Bury, and Radcliffe -	- - -	475 16 0	2,117 13 11	- - -	- - -	- - -	77 14 0	- -				
42. Radcliffe -	285 18 11	- - -	1,100 0 0	- - -	- - -	0 0 7	14 14 3	- -				
43. Ridghill and Lanes, and Holehouse -	5 5 11	- - -	326 16 0	525 17 4	- - -	- - -	3 5 6	- -				
44. Rochdale, Bamford, and Bury -	172 2 7	- - -	985 0 0	- - -	- - -	- - -	23 12 4	- -				
45. Rochdale and Burnley -	- - -	40 18 8	2,759 9 6	18 2 10	- - -	0 2 6	33 6 3	- -				
46. Rochdale and Edenfield -	504 16 3	- - -	765 0 0	- - -	- - -	- - -	10 2 0	- -				
47. Rochdale Lane-end to Land's-end in Heaton -	87 11 3	- - -	426 13 6	- - -	- - -	- - -	6 1 8	- -				
48. Rochdale and Manchester -	50 10 5	- - -	3,400 0 0	- - -	- - -	- - -	93 10 10	- -				
49. Sharples and Hoghton -	1,233 4 11	- - -	282 8 8	- - -	- - -	- - -	20 14 3	- -				
50. Standedge and Oldham -	- - -	123 8 6	636 15 2	- - -	- - -	- - -	15 15 7	- -				
51. Sudden Bridge to Bury -	102 19 4	- - -	1,260 0 0	- - -	- - -	- - -	10 19 9	- -				
52. Ulverstone, Milnthorpe, and Lan- caster -	280 0 11	- - -	503 0 0	- - -	- - -	- - -	19 6 3	- -				
53. Warrington to Lower Irlam -	243 8 2	- - -	141 1 6	- - -	- - -	- - -	4 4 8	- -				
54. Warrington and Wigan -	382 6 8	- - -	557 10 0	- - -	- - -	- - -	131 1 3	- -				
55. Wigan and Preston, North of Yarrow -	379 1 10	- - -	933 6 8	- - -	- - -	- - -	10 10 5	- -				
56. Ditto, South of Yarrow -	312 17 5	- - -	538 10 0	- - -	- - -	2 6 9	4 18 7	- -				
£	19,783 14 4	2,580 5 10	85,539 6 4	1,311 7 8	50 0 0	73 0 4	2,195 0 8	- -				

COUNTY OF LEICESTER.																
1. Ashby-de-la-Zouch -	-	-	220	4 4	1,173	7 9	-	-	-	-	-	-	2	5 0	-	-
2. Bridgeford Lane and Kettering (South Part of Northern Di- vision) -	14	18 0	-	-	602	5 0	-	-	-	-	-	3	0 0	61	0 6	-
3. Burton Bridge to Market Bosworth -	1,532	19 2	-	-	1,001	0 0	-	-	-	-	-	-	-	2	0 0	-
4. Desford -	596	16 4	-	-	311	6 8	-	-	-	-	-	-	-	-	-	-
5. Hinckley and Lutterworth -	71	18 11	-	-	491	6 8	-	-	-	-	1	10 0	-	-	-	-
6. Hinckley and Melbourne -	411	12 7	-	-	650	0 2	-	-	-	-	-	-	-	1	17 9	-
7. Hinckley and Narborough -	65	12 7	-	-	1,729	18 11	-	-	-	-	-	-	-	0	13 0	-
8. Hinckley and Narborough (through Sapcote) -	-	-	8	10 3	136	10 11	-	-	-	-	-	-	-	4	17 6	-
9. Leicester and Lutterworth -	224	3 5	-	-	646	0 0	-	-	-	-	-	-	-	1	5 0	-
10. Leicester and Peterborough, Lei- cester District -	29	8 0	-	-	1,156	10 0	-	-	-	-	0	1 0	-	-	-	-
11. Leicester and Welford -	512	19 5	-	-	758	5 0	-	-	-	-	-	-	-	3	13 6	-
12. Loughborough to Ashby-de-la- Zouch, &c. -	59	10 2	-	-	755	0 0	-	-	-	-	1	5 0	-	0	17 6	-
13. Loughborough to Cavendish Bridge -	10	8 9	-	-	377	11 0	-	-	-	-	0	8 0	-	-	-	-

a Including materials, &c.

b To comptroller.

c Paid to townships.

d For 13 1/4 years.

e For 3/4 year.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16.	2,363 9 1	-	-	-	-	14 14 11	-	-	-	-
17.	1,279 9 1	19 17 6	3 15 0	11 18 4	-	22 11 1	-	-	45 0 0	20 0 0
18.	588 13 3	-	-	-	-	13 2 1	5 0 0	-	15 0 0	20 0 0
19.	264 1 0	a 64 19 1	-	-	-	0 8 9	-	-	-	10 0 0
20.	475 16 0	-	-	-	-	5 15 11	10 0 0	-	20 0 0	-
21.	3,049 18 2	533 4 4	117 4 2	803 5 7	-	101 19 8	25 0 0	5 5 0	100 0 0	-
22.	1,126 6 4	-	-	-	10 6 6	44 14 5	-	-	42 0 0	12 0 0
23.	689 10 8	293 5 1	138 18 9	67 18 7	-	31 4 5	-	-	20 0 0	-
24.	622 9 0	239 19 5	81 10 2	76 1 8	1 16 4	-	10 0 0	10 10 0	15 0 0	-
25.	419 8 11	140 0 0	42 8 11	-	-	-	-	15 0 0	25 0 0	-
26.	5,836 2 2	1,426 0 6	696 19 10	932 16 2	-	206 6 1	50 0 0	10 10 0	280 0 0	-
27.	3,508 15 4	1,039 7 9	508 6 2	1,327 17 2	-	75 8 10	50 0 0	75 0 0	225 0 0	-
28.	49 8 2	-	-	-	-	7 18 6	1 1 0	5 0 0	-	-
29.	969 18 7	117 10 8	29 14 9	177 3 1	-	6 4 1	-	-	20 0 0	10 0 0
30.	1,768 2 1	272 1 4	87 1 8	677 19 6	1 0 0	41 10 1	-	-	42 0 0	45 0 0
31.	6,139 0 4	1,607 15 9	371 18 7	1,917 4 4	-	75 10 6	b 32 13 4	80 0 0	200 0 0	-
32.	1,108 0 3	230 11 11	196 8 7	443 18 0	-	41 9 4	-	-	42 0 0	65 0 0
33.	3,424 10 8	956 7 10	369 15 9	2,225 10 0	2 19 9	93 12 4	50 0 0	-	-	165 0 0
34.	38 3 0	-	-	-	-	-	-	5 0 0	-	1 0 0
35.	1,556 13 11	517 0 9	222 16 2	2 11 0	0 11 6	310 0 10	-	-	21 0 0	50 0 0
36.	437 13 4	214 15 4	55 8 0	2 2 6	-	174 6 0	-	-	5 0 0	20 0 0
37.	768 7 2	-	-	-	-	26 5 10	-	-	37 10 0	20 0 0
38.	8,771 1 7	2,463 11 3	1,075 12 11	2,959 6 9	0 15 0	233 9 4	-	-	105 0 0	290 0 0
39.	827 2 0	339 0 6	111 18 6	332 9 3	-	-	10 0 0	-	40 0 0	52 5 2
40.	908 0 0	c 120 0 0	-	-	-	-	10 0 0	-	10 0 0	10 0 0
41.	2,195 7 11	742 5 10	164 2 9	793 6 2	-	296 4 7	10 0 0	-	26 5 0	80 0 0
42.	1,114 14 10	196 12 8	70 19 0	137 6 0	3 0 0	22 11 5	-	-	31 10 0	52 0 0
43.	855 18 10	330 3 4	109 15 7	94 5 6	8 0 0	39 19 9	-	-	-	54 12 0
44.	1,008 12 4	-	-	-	8 15 0	5 14 8	-	-	21 0 0	15 0 0
45.	2,811 1 1	675 11 5	414 17 2	639 4 5	5 0 0	53 0 5	25 0 0	-	20 0 0	105 0 0
46.	775 2 0	-	-	-	-	11 13 6	-	-	21 0 0	12 12 0
47.	432 15 2	-	-	-	-	27 16 0	-	-	21 0 0	20 0 0
48.	3,493 10 10	718 10 5	178 18 5	505 5 10	-	121 0 2	-	-	-	145 0 0
49.	303 2 11	-	-	-	-	-	-	25 0 0	-	10 0 0
50.	652 10 9	153 9 10	36 0 3	-	-	29 16 4	-	-	d 34 0 0	e 41 13 4
51.	1,270 19 9	216 18 5	29 5 10	364 0 5	-	60 4 9	-	-	31 10 0	60 0 0
52.	522 6 3	180 0 0	25 0 0	30 0 0	-	17 15 8	10 0 0	-	10 0 0	20 0 0
53.	145 6 2	-	-	-	-	-	7 10 0	-	10 0 0	-
54.	688 11 3	-	-	-	-	10 12 6	15 0 0	-	10 0 0	5 0 0
55.	943 17 1	-	-	-	-	-	5 0 0	-	20 0 0	-
56.	545 15 4	121 9 6	42 17 9	f 174 18 9	-	6 5 0	-	-	10 10 0	25 0 0
	89,168 15 0	18,993 2 7	6,900 7 8	18,662 4 4	28 10 0	77 4 4	2,838 6 10	440 15 3	1,429 19 9	3,092 7 6
1.	1,175 12 9	201 3 4	52 2 3	337 19 8	27 15 0	-	234 7 5	-	28 14 9	60 6 6
2.	666 5 6	145 0 8	93 17 3	252 18 4	-	17 15 5	-	-	20 0 0	50 0 0
3.	1,003 0 0	96 13 8	-	h 279 1 9	-	48 14 1	-	-	15 0 0	40 0 0
4.	311 6 8	i 120 0 0	-	-	-	28 19 2	-	-	6 6 0	-
5.	492 16 8	55 16 1	22 3 5	24 2 3	-	7 5 1	-	-	25 0 0	30 0 0
6.	651 17 11	147 16 0	58 18 4	93 6 4	-	32 12 3	10 0 0	-	25 0 0	45 0 0
7.	1,730 11 11	337 14 3	67 0 5	508 11 3	-	208 18 10	-	-	18 16 7	60 0 0
8.	141 8 5	-	-	-	-	3 13 7	-	-	-	10 0 0
9.	647 5 0	98 2 1	5 15 9	211 14 6	-	46 10 4	-	-	15 15 0	50 0 0
10.	1,156 11 0	159 1 6	143 2 10	319 10 10	-	65 2 10	2 10 0	-	15 15 0	60 0 0
11.	761 18 6	82 6 7	23 1 10	94 11 7	-	45 11 0	-	-	12 12 0	40 0 0
12.	757 2 6	282 7 0	49 19 1	-	5 0 0	36 19 7	5 0 0	-	15 0 0	60 0 0
13.	377 19 0	161 15 9	57 10 3	4 4 0	5 0 0	24 12 9	5 0 0	-	15 0 0	40 0 0

f Including contract work.

g Including 58l. 8s. 6d. from Southern Division.

h Including team labour.

i Paid to parishes.

(Continued from page 39.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF LANCASTER—cont.							
16. Dryclough, Shaw, and Rochdale -	8 0 10	932 17 8	- - -	- - -	41 4 5	- - -	996 17 10
17. Edenfield Chapel to Little Bolton -	2 6 10	521 3 5	- - -	b 500 0 0	115 17 0	- - -	1,262 9 2
18. Eton and Blackburn -	- - -	218 2 0	- - -	c 400 0 0	8 4 7	- - -	679 8 8
19. Finnington and Chorley -	9 19 1	54 1 1	- - -	- - -	27 10 4	50 0 0	216 18 4
20. Garstang and Heiring-syke -	- - -	350 14 6	- - -	- - -	4 0 7	- - -	390 11 0
21. Haslingden and Todmorden -	19 2 2	581 16 6	554 17 1	500 17 0	48 12 5	- - -	3,401 10 5
22. Hulme and Eccles -	4 11 7	133 12 2	- - -	659 8 8	11 12 2	- - -	907 19 0
23. Hulton -	- - -	2 8 2	- - -	- - -	23 19 9	- - -	579 11 1
24. Incc, Hindley, and Westhoughton -	18 3 8	96 9 8	- - -	- - -	25 18 7	- - -	573 13 2
25. Kirkby Kendal and Kirkby Ireleth -	- - -	89 18 0	- - -	140 0 0	21 9 0	- - -	473 15 11
26. Liverpool, Prescott, Ashton, and Warrington -	78 4 4	210 3 0	843 3 6	- - -	217 3 3	- - -	4,951 6 8
27. Liverpool and Preston -	- - -	84 17 8	- - -	- - -	5 7 10	- - -	3,391 5 5
28. Livesey Branch -	- - -	- - -	- - -	- - -	0 7 4	- - -	14 6 10
29. Manchester and Ashton-under- Lyne New Road -	- - -	46 0 7	- - -	983 12 8	24 6 8	- - -	1,414 12 6
30. Manchester and Bury New Road -	- - -	- - -	- - -	e 500 0 0	78 1 6	- - -	1,744 14 1
31. Manchester, Oldham, and Auster- lands -	98 15 0	393 2 6	722 7 10	983 0 0	119 19 8	- - -	6,602 7 6
32. Manchester to Rochdale, &c., Manchester District -	25 2 4	65 5 4	- - -	- - -	67 0 4	- - -	1,176 15 10
33. Manchester and Saltersbrook -	112 5 0	- - -	- - -	- - -	62 7 6	- - -	4,037 18 2
34. Mather Fold and Hardman's -	- - -	- - -	- - -	- - -	0 14 2	- - -	6 14 2
35. Moses Gate District -	- - -	89 7 10	- - -	- - -	71 8 9	- - -	1,284 16 10
36. Ditto, Ringley District -	- - -	19 5 0	- - -	- - -	11 18 2	- - -	502 15 0
37. Olcnam and Ripponden -	43 16 0	334 10 6	- - -	- - -	8 18 0	- - -	471 0 4
38. Pendleton Roads -	1 14 4	83 5 7	83 15 2	f 989 11 8	300 3 6	- - -	8,586 5 6
39. Penwortham and Wrightington -	5 0 9	24 1 3	- - -	- - -	31 5 3	- - -	946 0 8
40. Preston and Garstang -	- - -	212 15 8	- - -	g 600 0 0	- - -	- - -	962 15 8
41. Prestwich, Bury, and Radcliffe -	- - -	255 19 5	75 14 0	- - -	12 16 3	- - -	2,456 14 0
42. Radcliffe -	8 9 2	153 1 9	176 14 9	500 0 0	24 0 2	- - -	1,376 4 11
43. Kidghill and Lanes, and Holehouse -	78 18 0	124 0 0	- - -	100 0 0	9 13 11	- - -	949 8 1
44. Rochdale, Bamford, and Bury -	6 11 9	66 5 5	- - -	769 0 0	- - -	- - -	892 6 10
45. Rochdale and Burnley -	15 6 11	665 9 3	- - -	- - -	50 10 3	- - -	2,671 9 10
46. Rochdale and Edenfield -	19 17 1	497 15 11	60 0 0	- - -	4 0 0	- - -	626 18 6
47. Rochdale Lane-end to Land's-end in Heaton -	1 13 4	- - -	- - -	395 9 1	2 14 7	- - -	468 13 0
48. Rochdale and Manchester -	- - -	152 12 0	81 11 4	h 195 0 0	244 18 1	- - -	2,342 16 4
49. Sharples and Hoghton -	- - -	23 1 8	- - -	k 344 0 0	4 1 5	- - -	406 3 1
50. Standedge and Oldham -	44 0 0	20 17 4	- - -	12 15 0	15 18 0	- - -	388 10 1
51. Sudden Bridge to Bury -	1 13 4	332 10 10	- - -	- - -	14 6 1	- - -	1,110 9 8
52. Ulverstone, Milthorpe, and Lan- caster -	10 14 6	11 14 5	- - -	200 0 0	6 17 1	- - -	522 1 8
53. Warrington to Lower Irlam -	5 4 3	72 10 3	- - -	n 200 0 0	2 8 7	- - -	297 13 1
54. Warrington and Wigan -	10 2 7	699 11 9	- - -	- - -	2 8 11	- - -	752 15 9
55. Wigan and Preston, North of Yarrow -	- - -	887 15 6	- - -	- - -	22 6 7	- - -	935 2 1
56. Ditto, South of Yarrow -	7 17 0	66 6 2	- - -	100 0 0	10 7 2	- - -	565 11 4
£	1,018 10 10	12,798 17 10	3,026 14 8	13,551 19 10	2,408 4 3	50 0 0	85,317 5 8
COUNTY OF LEICESTER.							
1. Ashby-de-la-Zouch -	65 12 4	38 13 4	- - -	- - -	17 3 3	- - -	1,063 17 10
2. Bridgeford Lane and Kettering (South Part of Northern Di- vision) -	18 2 4	- - -	29 16 6	- - -	22 2 6	- - -	649 13 0
3. Burton Bridge to Market Bosworth -	9 11 10	25 7 5	40 12 0	564 10 0	18 11 9	- - -	1,138 2 6
4. Desford -	427 13 10	183 10 2	- - -	- - -	- - -	- - -	766 9 2
5. Hinckley and Lutterworth -	5 0 0	59 9 8	- - -	- - -	17 0 5	- - -	245 16 11
6. Hinckley and Melbourne -	21 10 7	109 17 3	- - -	r 292 0 0	40 9 3	- - -	876 10 0
7. Hinckley and Narborough -	73 18 5	67 10 4	- - -	- - -	24 17 11	- - -	1,367 8 0
8. Hinckley and Narborough (through Sapcote) -	- - -	119 4 7	- - -	- - -	- - -	- - -	132 18 2
9. Leicester and Lutterworth -	22 14 10	50 14 4	- - -	100 0 0	2 5 4	- - -	603 12 2
10. Leicester and Peterborough, Lei- cester District -	43 16 2	328 9 11	- - -	- - -	16 5 7	- - -	1,153 14 8
11. Leicester and Welford -	21 19 4	181 3 8	- - -	s 300 0 0	- - -	- - -	801 6 0
12. Loughborough to Ashby-de-la- Zouch, &c. -	341 2 5	61 9 2	- - -	- - -	- - -	- - -	856 17 3
13. Loughborough to Cavendish Bridge -	0 15 0	- - -	- - -	- - -	- - -	- - -	313 17 9

a Increased after an investigation of the accounts. b For debts of 740*l.* 0*s.* 10*d.* c For debts of 485*l.* d Including 1,092*l.* 12*s.* at 4 per cent.
i Including 720*l.* at 4 per cent. k For debts of 416*l.* 19*s.* 11*d.* l Reduced by new Local Act. m Including 9,650*l.* not bearing interest.
r For debts of 365*l.* s For debts of 331*l.*

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Inter- est per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Con- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16.	a20,394 10 0	5	262 18 2	a16,910 4 6	- -	37,567 12 8	- -	- -	- -	3,776 17 10	3,776 17 10
17.	16,261 18 5	3½	- -	298 4 3	- -	16,560 2 8	- -	- -	- -	267 2 7	527 17 2
18.	20,103 10 10	½ & 2½	- -	1 13 10	- -	20,105 4 8	- -	- -	260 14 7	113 14 5	113 14 5
19.	367 17 8	5	- -	18 7 10	534 0 10	920 6 4	- -	- -	- -	- -	- -
20.	12,369 7 2	2½	13 12 9	- -	- -	12,382 19 11	38 13 4	- -	- -	205 15 9	244 14 1
21.	d15,489 6 0	3½	- -	139 3 9	- -	15,628 9 9	- -	- -	- -	184 7 1	184 7 1
22.	1,384 9 2	4	- -	140 18 5	- -	1,525 7 7	- -	- -	- -	683 7 6	683 7 6
23.	50 0 0	5	- -	- -	- -	50 0 0	- -	15 0 0	- -	24 10 5	39 10 5
24.	2,500 0 0	4	- -	- -	- -	2,500 0 0	- -	- -	88 11 4	121 2 10	209 14 2
25.	2,108 0 0	4	- -	- -	- -	2,108 0 0	- -	- -	- -	58 14 2	58 14 2
26.	4,670 0 0	4½	- -	- -	- -	4,670 0 0	- -	- -	- -	1,653 11 0	1,653 11 0
27.	2,200 0 0	4	- -	- -	- -	2,200 0 0	- -	- -	- -	358 14 10	358 14 10
28.	835 0 0	1d.	- -	- -	- -	835 0 0	- -	- -	- -	56 0 9	56 0 9
29.	13,810 19 6	½	- -	27 19 4	- -	13,838 18 10	- -	- -	- -	904 12 8	904 12 8
30.	6,006 3 8	none	- -	- -	- -	6,006 3 8	- -	- -	- -	412 10 7	412 10 7
31.	7,393 0 0	5	174 13 8	184 15 0	- -	7,752 8 8	- -	- -	- -	944 9 9	944 9 9
32.	1,400 0 0	4½	20 0 0	45 0 0	- -	1,465 0 0	- -	- -	- -	69 16 8	69 16 8
33.	- - -	- -	30 7 0	- -	148 6 0	178 13 0	- -	- -	- -	- -	- -
34.	293 10 0	3½	16 2 10	35 13 9	- -	345 6 7	- -	- -	- -	21 18 5	21 18 5
35.	1,600 0 0	5	1 8 0	- -	- -	1,601 8 0	- -	- -	- -	561 10 6	561 10 6
36.	600 0 0	5	- -	40 0 0	- -	640 0 0	- -	- -	- -	232 3 0	232 3 0
37.	14,209 8 0	2½	94 11 0	198 0 8	- -	14,501 19 8	- -	- -	- -	469 19 3	469 19 3
38.	1,978 0 0	4	11 11 8	1 6 0	- -	1,990 17 8	- -	- -	- -	1,680 9 6	1,680 9 6
39.	500 0 0	5	- -	- -	46 19 5	546 19 5	- -	- -	- -	- -	- -
40.	9,701 3 2	2	- -	- -	- -	9,701 3 2	75 13 4	- -	- -	100 5 11	175 19 3
41.	5,300 0 0	4	- -	- -	737 2 1	6,037 2 1	- -	- -	- -	- -	- -
42.	2,700 0 0	5	54 6 0	67 10 0	- -	2,821 16 0	- -	- -	- -	24 8 10	24 8 10
43.	3,324 9 5	4	- -	123 8 5	88 3 4	3,536 1 2	- -	145 2 11	- -	- -	145 2 11
44.	985 3 1	3	- -	10 10 0	- -	995 13 1	38 15 0	- -	- -	288 8 1	327 3 1
45.	13,137 16 0	5	79 8 6	25 0 0	- -	13,242 4 6	- -	- -	- -	98 12 7	98 12 7
46.	6,679 0 0	5	- -	502 15 0	- -	7,181 15 0	- -	- -	- -	652 19 9	652 19 9
47.	2,243 0 0	2½	- -	64 0 9	- -	2,307 0 9	- -	- -	- -	51 13 5	51 13 5
48.	3,470 0 0	4½	257 8 2	- -	- -	3,727 8 2	- -	- -	- -	1,201 4 11	1,201 4 11
49.	2,915 6 0	1½	0 5 3	365 11 3	- -	3,281 2 6	- -	- -	- -	1,130 4 9	1,130 4 9
50.	509 1 4	13	2,305 13 6	- -	- -	2,814 14 10	- -	- -	- -	140 12 2	140 12 2
51.	6,909 10 0	5	- -	- -	- -	6,909 10 0	- -	- -	- -	263 9 5	263 9 5
52.	m9,892 6 6	3½	- -	- -	- -	9,892 6 6	- -	- -	- -	280 5 6	280 5 6
53.	9,110 4 0	1	- -	114 5 8	- -	9,224 9 8	- -	- -	- -	91 1 3	91 1 3
54.	14,469 0 0	5	- -	2,499 7 11	- -	16,968 7 11	- -	- -	- -	318 2 2	318 2 2
55.	26,655 0 0	3	- -	599 14 9	- -	27,254 14 9	- -	- -	- -	387 16 10	387 16 10
56.	560 0 0	4	150 0 0	- -	- -	710 0 0	- -	- -	- -	293 1 5	293 1 5
391,692 19 10						391 13 4	172 2 11	15 0 0	369 5 11	22,840 7 1	23,788 9 3
1. 900 0 0						- -	- -	- -	- -	- -	- -
2. 1,376 0 0						- -	- -	- -	- -	31 10 6	31 10 6
3. 250 0 0						- -	- -	- -	- -	1,397 16 8	1,397 16 8
4. 2,660 0 0						- -	- -	- -	- -	141 13 10	141 13 10
5. 2,140 1 9						- -	- -	- -	- -	318 18 8	318 18 8
6. 3,110 0 0						- -	- -	- -	- -	187 0 6	373 15 6
7. 600 0 0						- -	- -	- -	- -	428 16 6	428 16 6
8. 5,202 10 0						- -	- -	- -	- -	- -	- -
9. 1,009 0 0						- -	- -	- -	- -	267 16 3	267 16 3
10. 4,866 13 4						- -	- -	- -	- -	32 4 4	32 4 4
11. 4,766 2 10						- -	- -	- -	- -	473 11 11	473 11 11
12. 3,184 1 8						- -	- -	- -	- -	- -	- -
13. - - -						- -	- -	- -	- -	74 10 0	74 10 0

e For debts of 617l. 2s. 10d.
n For debts of 738l.f For debts of 1,000l.
o Not known.g For debts of 788l. 5s. 7d.
p Rate of interest as fixed by new Local Act.h For debts of 200l.
q Including 500l. at 5 per cent.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed o the Securit of the Toll.		
COUNTY OF LEICESTER —continued.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
14. Market Harborough and Coventry	511	8 8	-	- -	1,085	0 0	-	- -	2	2 0	-	- -
15. Market Harborough and Lough- borough	591	1 10	-	- -	2,724	2 5	-	- -	-	-	a 75	5 2
16. Melton Mowbray	-	- -	26	10 8	1,087	5 0	-	- -	-	-	0	12 6
17. Melton Mowbray and Grantham	-	- -	17	8 9	797	10 0	-	- -	-	-	0	16 6
18. Moira and Gresley	838	12 11	-	- -	1,216	18 4	-	- -	-	-	-	- -
19. Tamworth to Harrington Bridge	84	1 4	-	- -	1,000	10 0	-	- -	-	-	-	- -
20. Wanlip	74	4 9	-	- -	19	5 0	-	- -	-	-	-	- -
£	5,629	16 10	272	14 0	17,719	12 10	-	- -	8	6 0	155	3 11
COUNTY OF LINCOLN.												
1. Bourn	-	- -	40	1 3	401	10 2	-	- -	1	14 0	-	- -
2. Bridge End	36	15 8	-	- -	541	8 7	-	- -	-	-	5	3 2
3. Deeping and Morcott	267	6 3	-	- -	855	1 8	-	- -	1	18 0	-	- -
4. Dexthorpe	56	18 1	-	- -	593	0 0	-	- -	70	0 0	-	- -
5. Donington	155	0 7	-	- -	1,618	0 0	314	5 0	-	-	0	3 6
6. Foston Bridge and Witham Com- mon	57	5 10	-	- -	673	10 0	-	- -	0	1 4	0	6 4
7. Grantham and Nottingham, Eastern Division	25	0 2	-	- -	377	2 7	-	- -	-	-	-	- -
8. Holbeach	161	8 4	-	- -	985	13 0	-	- -	-	-	2	5 4
9. Leadenham and Southwell, Eastern District	38	9 0	-	- -	424	6 8	-	- -	-	-	-	- -
Lincoln:—												
10. Branston Road	359	15 11	-	- -	800	0 0	-	- -	-	-	2	11 8
11. Newark Road	197	7 3	-	- -	270	0 0	-	- -	-	-	4	7 0
12. Saxilby Road	416	7 10	-	- -	180	0 0	123	0 0	0	4 0	5	18 6
13. Sleaford Road	118	2 1	-	- -	650	0 0	-	- -	0	10 0	1	4 6
14. Lincoln, Brigg, Barton, Caistor, and Melton	134	0 9	-	- -	1,733	3 4	-	- -	0	8 0	-	- -
Lincoln Heath and Market Deep- ing:—												
15. Billingborough District	590	6 9	-	- -	319	12 6	193	6 8	-	-	-	- -
16. Bourn District	55	2 7	-	- -	1,094	6 8	28	18 6	0	16 6	0	10 8
17. Sleaford District	-	- -	49	13 5	945	18 2	416	4 0	-	-	16	11 6
18. Louth	90	16 1	-	- -	899	0 0	-	- -	170	0 0	4	10 1
19. Scartho	140	7 3	-	- -	233	11 8	-	- -	280	0 0	-	- -
20. Sleaford and Tattershall	259	9 0	-	- -	878	0 0	165	8 1	-	-	10	2 10
21. Spalding Barrier Bank	-	- -	-	- -	140	0 0	-	- -	-	-	e 13	5 7
22. Spalding and Deeping	662	0 0	-	- -	411	0 0	210	19 0	-	-	4	9 6
23. Spalding and Donington	196	4 11	-	- -	611	0 0	-	- -	-	-	4	4 0
24. Spilsby	417	16 6	-	- -	1,308	0 0	327	7 6	-	-	-	- -
25. Ditto, Burton's Corner District	80	9 3	-	- -	169	0 0	-	- -	-	-	-	- -
26. Swineshead and Fosdyke	-	- -	4	1 11	147	10 0	403	10 0	-	-	-	- -
27. Wragby	-	- -	46	3 7	786	0 0	10	0 0	-	-	32	17 4
£	4,516	10 1	140	0 2	18,045	15 0	2,192	18 9	520	0 0	5	15 4
COUNTY OF MIDDLESEX.												
1. Commercial Roads	7,963	12 7	-	- -	17,888	11 7	-	- -	-	-	2	15 0
2. Marylebone and Finchley g	1,718	15 11	-	- -	2,137	10 0	-	- -	-	-	-	- -
3. Metropolis Roads North of the Thames h	7,517	17 11	-	- -	68,442	4 0	-	- -	-	-	i 4,449	0 6
4. Pinner and Rickmersworth	536	2 1	-	- -	648	17 9	-	- -	-	-	23	10 0
5. Whetstone m	389	18 4	-	- -	1,364	7 6	-	- -	-	-	n 85	4 6
£	18,126	6 10	-	- -	90,481	10 10	-	- -	-	-	4,560	10 0
6. Archway and Kentish Town Junc- tion (Proprietary Road)	308	8 11	-	- -	274	6 0	-	- -	-	-	-	- -

a Including 72*l.* 16*s.* 8*d.* from Wanlip District

h For the year ending March 25th, 1864.

n Including proceeds of sale of toll house, &c.

b Including team labour.

i Including 3,717*l.* 6*s.* 8*d.* rents of estates.

o Including amount paid to parishes on the trust ceasing.

c Contract work.

d Including Contract work.

k Including payments to parishes.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			
							Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
14. 1,087 2 0	341 16 10	147 12 5	228 1 5	- - -	7 10 0	136 14 1	- - -	40 0 0	60 0 0	
15. 2,799 7 7	494 5 2	182 15 3	674 19 9	- - -	- - -	284 0 8	- - -	83 10 0	120 0 0	
16. 1,087 17 6	228 0 0	72 7 10	350 7 0	- - -	- - -	112 7 7	- - -	25 2 3	50 0 0	
17. 798 6 6	156 0 2	52 16 3	253 6 8	- - -	3 14 0	34 0 7	- - -	25 0 0	50 0 0	
18. 1,216 18 4	118 1 2	- - -	269 17 8	- - -	14 15 0	103 12 10	- - -	30 0 0	52 10 0	
19. 1,000 10 0	110 7 0	- - -	105 15 0	- - -	- - -	55 14 5	- - -	25 0 0	60 0 0	
20. 19 5 0	11 16 5	- - -	- - -	- - -	- - -	- - -	- - -	3 16 8	5 0 0	
17,883 2 9	3,348 3 8	1,029 3 2	4,008 8 0	27 15 0	35 19 0	1,527 12 6	22 10 0	445 8 3	942 16 6	
1. 403 4 2	159 19 3	51 2 0	81 4 10	- - -	- - -	23 18 5	- - -	20 0 0	10 0 0	
2. 546 11 9	179 7 7	41 19 9	53 11 5	- - -	10 6 7	16 9 7	- - -	25 0 0	52 0 0	
3. 856 19 8	336 14 7	123 10 10	176 17 10	- - -	- - -	49 8 0	- - -	20 0 0	- - -	
4. 663 0 0	c 161 0 0	- - -	- - -	- - -	- - -	12 3 3	10 10 0	15 0 0	20 0 0	
5. 1,954 12 6	398 15 5	81 9 6	746 3 10	- - -	- - -	36 0 3	- - -	- - -	105 0 0	
6. 673 17 8	d 411 9 10	36 17 6	103 17 3	- - -	- - -	43 7 11	- - -	30 0 0	3 15 0	
7. 377 2 7	c 205 4 0	- - -	- - -	- - -	- - -	9 14 6	- - -	21 0 0	5 0 0	
8. 987 18 4	287 15 6	175 4 2	465 15 8	- - -	- - -	24 11 5	20 0 0	25 0 0	60 0 0	
9. 424 6 8	179 15 0	89 13 10	45 19 4	- - -	- - -	13 14 8	- - -	12 12 0	60 0 0	
10. 802 11 8	154 12 0	89 12 3	23 17 11	- - -	- - -	35 18 5	7 10 0	7 10 0	25 0 0	
11. 274 7 0	122 19 9	91 0 3	39 1 1	- - -	- - -	21 10 2	7 10 0	7 10 0	25 0 0	
12. 309 2 6	118 3 10	48 7 8	86 5 3	- - -	- - -	10 0 6	7 10 0	7 10 0	25 0 0	
13. 651 14 6	381 15 1	163 13 2	39 1 0	- - -	7 1 7	19 10 4	7 10 0	7 10 0	25 0 0	
14. 1,733 11 4	558 18 10	162 0 0	232 14 10	- - -	4 8 11	15 5 1	20 0 0	30 0 0	140 0 0	
15. 512 19 2	28 14 6	1 14 0	18 11 0	- - -	- - -	5 2 2	- - -	20 0 0	8 0 0	
16. 1,124 12 4	413 4 4	179 18 5	201 10 0	- - -	33 2 6	18 13 10	- - -	30 0 0	72 16 0	
17. 1,378 13 8	483 8 10	257 1 10	181 1 6	- - -	29 12 11	45 0 8	- - -	30 0 0	85 10 0	
18. 1,073 10 1	c 469 0 0	- - -	- - -	- - -	- - -	43 5 2	10 10 0	16 16 0	30 0 0	
19. 513 11 8	- - -	- - -	- - -	- - -	- - -	7 15 6	5 0 0	5 0 0	10 0 0	
20. 1,053 10 11	121 13 3	123 10 2	149 18 0	- - -	- - -	31 0 8	- - -	25 0 0	40 0 0	
21. 153 5 7	40 19 1	25 10 4	85 9 2	- - -	- - -	1 7 0	- - -	- - -	- - -	
22. 626 8 6	86 8 9	50 9 6	220 11 6	- - -	- - -	17 10 4	- - -	20 0 0	- - -	
23. 615 4 0	37 15 0	8 9 6	6 12 0	- - -	- - -	16 17 11	- - -	20 0 0	f 25 14 6	
24. 1,635 7 6	d 393 10 9	251 3 9	322 1 4	- - -	- - -	60 4 2	- - -	15 0 0	65 0 0	
25. 169 0 0	32 19 8	15 7 6	58 5 9	- - -	- - -	21 4 0	- - -	5 0 0	15 0 0	
26. 551 0 0	79 13 8	59 6 0	185 5 9	- - -	- - -	8 12 11	- - -	23 11 8	20 0 0	
27. 828 17 4	242 17 8	40 12 4	305 10 11	- - -	19 11 3	21 9 1	10 0 0	20 0 0	80 0 0	
20,895 1 1	6,086 16 2	2,167 14 3	3,829 7 2	- - -	104 3 9	629 15 11	106 0 0	458 19 8	1,007 15 6	
1. 17,891 6 7	686 0 0	1,257 15 11	1,702 9 6	- - -	- - -	2,231 12 7	- - -	330 0 0	315 0 0	
2. 2,137 10 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
3. 72,891 4 6	k 12,063 4 4	16,129 2 6	33,168 4 7	- - -	- - -	2,230 17 8	- - -	1,817 4 11	1,883 0 5	
4. 672 7 9	95 3 1	77 14 6	36 4 1	- - -	- - -	21 2 9	- - -	20 0 0	50 0 0	
5. 1,449 12 0	o 581 6 1	312 16 6	248 11 10	- - -	17 19 1	37 7 7	- - -	p 120 0 0	q 125 0 0	
95,042 0 10	13,425 13 6	17,777 9 5	35,155 10 0	- - -	17 19 1	4,521 0 7	- - -	1,287 4 11	2,373 0 5	
6. 274 6 0	19 10 0	29 3 0	91 15 10	- - -	- - -	17 14 1	- - -	10 10 0	20 0 0	

(Continued on page 44.)

e From South Holland Drainage Fund.
 l Including accountant.
 p For two years.

f For $\frac{1}{2}$ year.

g For the year ending March 25th, 1864.
 m The Local Act expired November 1st, 1863.
 q For $1\frac{1}{4}$ year.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF LEICESTER— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
14. Market Harborough and Coventry	13 2 0	111 18 0	- - -	- - -	46 5 4	- - -	1,133 0
15. Market Harborough and Lough- borough	433 3 9	259 12 0	- - -	- - -	51 9 8	- - -	2,583 16
16. Melton Mowbray - - -	39 17 9	17 8 6	- - -	- - -	27 17 2	- - -	923 8
17. Melton Mowbray and Grantham -	15 10 6	100 8 8	- - -	- - -	8 7 6	- - -	699 4
18. Moira and Gresley - - -	50 0 0	13 4 4	- - -	b 10 0 0	20 19 1	- - -	683 0
19. Tamworth to Harrington Bridge -	408 8 0	175 12 2	- - -	- - -	41 0 11	- - -	981 17
20. Wanlip - - - - -	- - -	- - -	- - -	- - -	d 72 16 8	- - -	93 9
£	2,011 19 1	1,903 13 6	70 8 6	1,266 10 0	427 12 4	- - -	17,067 19
COUNTY OF LINCOLN.							
1. Bourn - - - - -	- - -	- - -	- - -	- - -	5 2 3	- - -	351 6
2. Bridge End - - - - -	- - -	17 10 0	- - -	- - -	17 17 0	- - -	414 1
3. Deeping and Morecott - - -	- - -	- - -	- - -	- - -	11 12 11	- - -	718 4
4. Dexthorpe - - - - -	- - -	135 12 0	- - -	- - -	13 14 7	70 0 0	437 19
5. Donington - - - - -	30 15 8	172 17 4	- - -	f 300 0 0	19 17 9	- - -	1,890 19
6. Foston Bridge and Witham Com- mon	- - -	- - -	- - -	- - -	8 16 8	- - -	638 4
7. Grantham and Nottingham, Eastern Division - - - - -	18 0 2	92 15 6	- - -	- - -	1 16 6	- - -	353 10
8. Holbeach - - - - -	1 1 0	58 6 3	- - -	- - -	20 18 11	- - -	1,133 12
9. Leadenham and Southwell, Eastern District - - - - -	9 17 10	- - -	- - -	- - -	2 17 6	- - -	404 10
10. Lincoln :- 10. Branston Road - - - - -	- - -	151 4 0	- - -	399 0 0	1 10 3	- - -	895 14
11. Newark Road - - - - -	- - -	- - -	- - -	- - -	1 10 3	- - -	316 1
12. Saxilby Road - - - - -	- - -	70 19 4	- - -	- - -	1 10 10	- - -	375 7
13. Sleaford Road - - - - -	- - -	- - -	- - -	- - -	1 10 3	- - -	652 11
14. Lincoln, Brigg, Barton, Caistor, and Melton Lincoln Heath and Market Deep- ing :-	- - -	102 18 3	- - -	256 0 0	11 13 3	- - -	1,533 19
15. Billingborough District - - -	- - -	151 1 4	- - -	i 470 0 0	5 16 6	- - -	708 19
16. Bourn District - - - - -	- - -	42 19 6	- - -	- - -	10 6 10	- - -	1,002 11
17. Sleaford District - - - - -	- - -	55 10 6	- - -	- - -	14 13 0	- - -	1,181 19
18. Louth - - - - -	- - -	128 7 6	- - -	k 100 0 0	9 7 3	170 0 0	977 5
19. Seartho - - - - -	- - -	68 14 1	- - -	l 100 0 0	14 11 7	280 0 0	491 1
20. Sleaford and Tattershal. - - -	- - -	155 4 5	- - -	m 306 16 3	18 16 5	- - -	971 19
21. Spalding Barrier Bank - - -	- - -	- - -	- - -	- - -	- - -	- - -	153 5
22. Spalding and Deeping - - -	- - -	339 17 11	- - -	- - -	13 3 3	- - -	748 1
23. Spalding and Donington - - -	- - -	39 8 5	- - -	150 0 0	9 3 1	- - -	314 0
24. Spilsby - - - - -	14 8 0	277 5 9	- - -	n 265 0 0	2 10 0	- - -	1,666 3
25. Ditto, Burton's Corner District -	0 7 0	- - -	- - -	- - -	6 13 0	- - -	154 16
26. Swineshead and Fosdyke - - -	- - -	92 16 9	- - -	- - -	- - -	- - -	469 6
27. Wragby - - - - -	106 8 5	41 14 4	- - -	- - -	24 15 7	- - -	912 19
£	180 18 1	2,195 3 2	- - -	2,346 16 3	250 5 5	520 0 0	19,883 15
COUNTY OF MIDDLESEX.							
1. Commercial Roads - - - - -	34 1 10	3,485 7 9	- - -	o 6,849 16 10	153 15 0	- - -	17,045 19
2. Marylebone and Finchley - - -	32 0 8	511 2 8	- - -	p 1,638 0 0	35 19 10	- - -	2,217 3
3. Metropolis Roads North of the Thames - - - - -	2,153 12 6	- - -	- - -	- - -	4,484 19 1	- - -	72,930 6
4. Pinner and Rickmersworth - - -	22 17 8	77 5 7	- - -	334 7 6	1 11 2	- - -	736 6
5. Whetstone - - - - -	q 52 12 0	- - -	145 4 4	- - -	r 198 12 11	- - -	1,839 10
£	2,295 4 8	4,073 16 0	145 4 4	8,822 4 4	4,874 18 0	- - -	94,769 5
6. Archway and Kentish Town Junc- tion (Proprietary Road) - - -	48 7 8	38 12 6	- - -	- - -	- - -	- - -	275 13

(Continued from page 43.)

a Reduced by New Local Act. b For debts of 17l. c Extinguished by New Local Act. d Paid to the Market Harborough and Loughborough Road.
f For debts of of 319l. 18s. 8d. g Reduced 114l. by payment from Western Division.
l For debts of 125l. m For debts of 325l. n For debts of 300l.
r Including 112l. 10s. extra allowance to the officers of the trust on its termination.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,978 2 10	3	7 0 6	812 1 2	- -	5,797 4 6	- -	- -	- -	- -	465 10 7	465 10 7
5,240 0 0	a 4	- -	- -	- -	5,240 0 0	- -	- -	- -	- -	806 13 2	806 13 2
350 0 0	5	- -	- -	- -	350 0 0	- -	- -	- -	- -	137 18 9	137 18 9
2,010 0 0	5	- -	- -	- -	2,010 0 0	- -	- -	- -	- -	81 13 5	81 13 5
691 0 0	5	- -	295 15 6	- -	986 15 6	- -	- -	- -	- -	1,372 11 2	1,372 11 2
a 2,405 0 0	a 3½	123 19 4	- -	- -	2,528 19 4	109 0 0	- -	- -	- -	102 13 10	211 13 10
c - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
45,738 12 5	- -	130 19 10	11,534 9 9	148 14 0	57,552 16 0	295 15 0	- -	- -	- -	6,321 0 1	6,616 15 1
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
350 0 0	5	- -	- -	- -	350 0 0	- -	- -	- -	- -	11 16 2	11 16 2
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	169 5 6	169 5 6
3,033 10 0	4½	- -	- -	- -	3,033 10 0	- -	- -	- -	- -	406 1 9	406 1 9
4,780 1 4	4	- -	- -	- -	4,780 1 4	- -	- -	1 7 7	- -	281 18 3	281 18 3
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	218 13 4	220 0 11
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	92 19 4	92 19 4
g 2,953 16 0	3	- -	- -	- -	2,953 10 0	- -	- -	- -	- -	48 12 1	48 12 1
1,150 0 0	5	- -	- -	- -	1,150 0 0	- -	- -	- -	- -	10 13 9	10 13 9
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	48 5 6	48 5 6
2,800 0 0	4½	- -	13 1 8	- -	2,813 1 8	- -	- -	- -	- -	266 12 9	266 12 9
1,031 5 0	4	- -	15 3 11	- -	1,046 8 11	- -	- -	- -	- -	155 12 9	155 12 9
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	350 2 11	350 2 11
2,568 6 8	h 4	- -	- -	- -	2,568 6 8	- -	- -	- -	- -	117 5 2	117 5 2
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	333 12 11	333 12 11
3,500 0 0	2	- -	- -	- -	3,500 0 0	- -	- -	- -	- -	394 6 5	394 6 5
1,800 0 0	3	- -	88 11 8	- -	1,888 11 8	- -	- -	- -	- -	177 3 6	177 3 6
1,700 0 0	3	- -	- -	- -	1,700 0 0	- -	23 16 0	- -	- -	147 1 0	170 17 0
4,300 15 0	3	- -	- -	- -	4,300 15 0	- -	- -	- -	- -	187 0 3	187 0 3
3,538 19 1	2	- -	- -	- -	3,538 19 1	- -	- -	- -	- -	662 17 9	162 17 9
4,875 0 0	3	- -	- -	- -	4,875 0 0	- -	10 0 0	- -	- -	341 0 9	351 0 9
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
4,718 15 0	4½	- -	705 8 5	- -	5,424 3 5	- -	- -	- -	- -	540 7 3	540 7 3
700 0 0	5	- -	- -	- -	700 0 0	- -	- -	- -	- -	497 8 6	497 8 6
7,100 0 0	4	- -	208 6 10	- -	7,308 6 10	- -	- -	- -	- -	387 0 3	387 0 3
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	94 12 4	94 12 4
3,695 0 0	2½	- -	- -	- -	3,695 0 0	- -	- -	- -	- -	77 11 4	77 11 4
1,575 0 0	4	- -	186 5 0	130 5 10	1,891 10 10	- -	- -	- -	- -	- -	- -
56,170 2 1	- -	- -	1,216 17 6	130 5 10	57,517 5 5	- -	33 16 0	1 7 7	- -	5,518 1 6	5,553 5 1
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
65,491 17 11	5	- -	1,709 10 5	- -	67,201 8 4	530 6 3	- -	- -	- -	8,808 19 9	9,339 6 0
16,391 14 4	3	2,775 12 0	193 10 0	- -	19,360 16 4	- -	- -	- -	- -	1,639 2 9	1,639 2 9
- -	- -	7,000 0 0	- -	- -	7,000 0 0	- -	- -	- -	- -	7,478 16 5	7,478 16 5
1,503 2 6	3	85 11 9	49 6 8	- -	1,638 0 11	- -	- -	- -	- -	472 3 6	472 3 6
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
83,386 14 9	- -	9,861 3 9	1,952 7 1	- -	95,200 5 7	530 6 3	- -	- -	- -	18,399 2 5	18,929 8 8
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
21,974 15 3	s -	- -	102 13 0	- -	22,077 8 3	- -	- -	- -	- -	307 1 10	307 1 10

e Debt and interest extinguished, and the trust abolished by the New Local Act for the Market Harborough and Loughborough Road.

h Interest reduced and arrears extinguished by Provisional Order.

i For debts of 490l.

k For debts of 126l. 12s.

o For debts of 7,159l. 14s. 4d.

p For debts of 2,600l.

q For two years.

s Not to exceed 5l. per cent.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount Money borrowed the Secur- of the To
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF MONMOUTH.										
1. Abercarne - - -	29	3 6	-	- -	514	11 8	-	- -	-	- -
2. Abergavenny - - -	1,020	12 8	1 18 1	-	2,691	11 6	-	- -	57	1 11
3. Bigsweat - - -	239	11 1	-	- -	534	8 9	-	1 1 3	-	- -
4. Caerleon - - -	74	16 1	-	- -	452	18 10	-	- -	29	18 4
5. Chepstow - - -	858	16 2	-	- -	1,083	10 11	-	- -	45	14 9
6. Chepstow and Abergavenny, Shirenewton Branch - - -	42	10 5	-	- -	126	18 0	-	- -	-	- -
7. Monmouth - - -	263	15 2	-	- -	1,983	10 0	764	11 0	0 12 0	11 16 0
8. Newport - - -	332	17 3	-	- -	3,100	0 0	-	8 0 0	68	12 11
9. Pontypool - - -	71	0 3	-	- -	542	0 6	-	- -	7	1 6
10. Usk District - - -	101	18 9	-	- -	706	4 0	-	- -	3	7 6
	3,035	1 4	1 18 1	-	11,735	14 2	764	11 0	9 13 3	223 12 11
COUNTY OF NORFOLK.										
1. Aylsham and Cromer - - -	457	17 9	-	- -	773	8 4	-	- -	26	10 0
2. Downham and Fincham - - -	34	8 3	-	- -	100	0 0	-	- -	0 4 6	6 820 9 9
3. Ely to Downham ("The North District") - - -	87	18 1	-	- -	693	0 0	-	- -	0 9 0	1 3 0
4. Lynn, East Gate - - -	623	2 11	-	- -	1,640	0 0	-	- -	-	5 12 2
5. Lynn, South Gate - - -	240	6 11	-	- -	985	0 0	-	- -	-	- -
6. Lynn and Wisbech - - -	517	3 10	-	- -	1,662	0 0	-	- -	-	8 12 0
7. New Buckenham - - -	52	15 6	-	- -	284	0 0	-	- -	0 5 0	- -
8. North Walsham - - -	272	18 1	-	- -	418	0 0	-	- -	-	6 2 3
9. Norwich and Fakenham - - -	23	6 9	-	- -	573	0 0	-	- -	-	20 0 0
10. Norwich and Scole - - -	165	10 2	-	- -	327	5 0	-	- -	0 8 0	2 7 8
11. Norwich, Swaffham, and Mattishall - - -	1,235	2 0	-	- -	811	0 0	-	- -	-	33 4 4
12. Norwich and Watton - - -	146	9 6	-	- -	388	6 8	-	- -	-	- -
13. Norwich and Yarmouth - - -	89	2 4	-	- -	535	0 0	-	- -	-	2 16 4
14. Stoke Ferry - - -	228	14 9	-	- -	463	10 0	-	- -	-	3 12 3
15. Thetford - - -	2,203	18 2	-	- -	289	15 6	-	- -	-	65 19 8
16. Wells and Fakenham - - -	304	15 5	-	- -	484	13 4	-	- -	-	1 8 9
	6,683	5 5	-	- -	10,427	18 10	-	- -	1 6 6	997 18 2
COUNTY OF NORTHAMPTON.										
Banbury and Lutterworth Road:-										
1. Banbury to Drayton - - -	251	12 1	-	- -	977	0 0	-	- -	-	12 10 0
2. Lutterworth to Badby - - -	120	5 7	-	- -	513	0 0	-	- -	-	20 0 9
3. Brackley Roads, Consolidated - - -	-	- -	57 5 9	-	1,712	0 0	-	- -	0 2 0	1 15 8
4. Buckingham and Hanwell, Lower Division - - -	63	2 10	-	- -	745	10 0	-	- -	-	- -
5. Crowland and Eye - - -	108	4 1	-	- -	161	10 0	-	- -	-	- -
6. Dunchurch - - -	205	10 4	-	- -	729	0 0	-	- -	-	1 6 6
7. Hardingstone to Old Stratford - - -	-	- -	49 19 9	-	627	6 8	-	- -	-	0 11 6
8. Higham Ferrers - - -	218	12 1	-	- -	333	0 0	168	15 0	-	12 0 2
9. Kettering and Newport Pagnell - - -	891	12 9	-	- -	973	0 0	270	0 0	-	40 0 0
10. Kettering and Northampton - - -	220	7 7	-	- -	669	0 0	205	4 0	-	- -
11. Little Bowden and Rockingham - - -	219	3 5	-	- -	279	10 0	135	10 0	-	- -
12. Market Harborough and Brampton - - -	669	9 6	-	- -	1,780	0 0	-	- -	-	2 12 0
13. Market Harborough and Welford - - -	-	- -	185 17 3	-	1,394	5 0	-	- -	1 0 0	117 18 0
14. Northampton and Cold Brayfield - - -	158	7 9	-	- -	546	13 4	-	- -	-	- -
15. Northampton to Newport Pagnell - - -	-	- -	62 17 1	-	599	13 4	-	- -	-	28 0 0
16. Old Stratford to Dunchurch - - -	33	12 0	-	- -	1,473	11 8	-	- -	-	18 5 6
17. Oundle and Middleton Lane - - -	18	2 6	-	- -	304	14 8	79	7 10	-	6 10 0
18. Peterborough and Wellingborough and Elton Branch - - -	273	15 2	-	- -	1,309	15 0	-	- -	-	55 6 2
19. Ditto, Clapton Branch - - -	141	4 7	-	- -	73	10 0	70	0 10	-	- -
20. Stamford and Kettering - - -	433	3 2	-	- -	816	15 0	137	6 0	-	6 4 0
21. Thorney Road - - -	92	9 4	-	- -	463	6 8	-	- -	-	1 15 0
22. Towcester and Cotton End - - -	-	- -	87 11 0	-	1,009	0 0	-	- -	-	- -
23. Wansford Road - - -	38	15 5	-	- -	320	0 0	-	- -	-	- -
24. Wansford and Stamford - - -	86	9 6	-	- -	315	1 8	-	- -	0 5 0	- -
25. Warwick and Northampton - - -	555	6 10	-	- -	1,500	15 0	-	- -	0 18 0	96 10 0
26. Wellingborough and Northampton - - -	171	7 4	-	- -	546	0 0	-	- -	-	- -
	4,970	13 10	443 10 10	-	20,172	18 0	1,066	3 8	2 5 0	421 5 3

a Including Materials, &c.

b Including 818*l.* 13*s.* 4*d.* reserved to pay unclaimed interest.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
514 11 8	a 221 12 3	- - -	- - -	- - -	- - -	25 3 0	- - -	9 5 0	50 0 0
2,749 14 8	833 15 11	636 3 8	195 16 8	- - -	23 11 9	90 16 7	- - -	54 3 4	150 0 0
534 8 9	51 19 11	16 5 0	2 15 6	- - -	- - -	43 10 11	- - -	10 0 0	15 0 0
482 17 2	94 16 0	65 0 3	55 9 6	- - -	5 1 8	21 10 7	- - -	5 0 0	40 0 0
1,129 5 8	477 6 6	145 17 8	69 2 0	- - -	4 5 6	39 4 10	10 10 0	30 0 0	100 0 0
126 18 0	87 18 4	20 0 4	18 2 11	- - -	2 3 6	2 17 8	10 0 0	15 0 0	15 0 0
2,760 9 0	696 16 3	350 0 2	59 7 0	- - -	50 15 7	50 14 11	- - -	39 0 0	101 0 0
3,176 12 11	534 5 3	500 11 4	211 6 5	- - -	36 0 0	44 8 10	- - -	40 0 0	150 0 0
549 2 0	214 15 6	53 12 0	13 2 10	- - -	- - -	45 19 2	- - -	15 0 0	- - -
709 11 6	292 8 6	86 6 7	75 18 10	- - -	12 2 0	16 7 6	20 0 0	31 10 0	70 0 0
12,733 11 4	3,505 14 5	1,873 17 0	701 1 8	- - -	134 0 0	380 14 0	40 10 0	248 18 4	691 0 0
799 18 4	256 14 10	202 11 10	113 17 8	- - -	6 5 0	84 11 9	- - -	40 0 0	40 0 0
920 14 3	- - -	- - -	- - -	- - -	- - -	5 2 7	- - -	10 0 0	- - -
694 12 0	15 2 0	20 9 4	31 1 5	- - -	- - -	69 12 2	- - -	20 0 0	40 0 0
1,645 12 2	248 8 10	405 16 8	338 8 7	- - -	39 14 8	26 19 2	2 2 0	26 0 0	58 0 0
985 0 0	229 4 0	209 11 4	145 0 5	- - -	16 5 1	32 0 1	2 2 0	27 0 0	92 0 0
1,670 12 0	354 7 11	476 3 8	780 9 2	- - -	6 13 9	56 12 3	- - -	27 0 0	100 0 0
284 5 0	93 11 0	55 10 10	116 2 7	- - -	- - -	34 19 4	- - -	21 0 0	- - -
424 2 3	81 18 2	49 16 9	65 3 8	- - -	- - -	17 16 6	- - -	20 0 0	25 0 0
593 0 0	155 18 8	37 19 5	113 8 8	- - -	2 15 1	13 5 2	10 10 0	20 0 0	30 0 0
330 0 8	97 17 3	50 9 3	45 5 11	- - -	0 10 0	19 9 1	- - -	16 16 0	40 0 0
844 4 4	273 6 0	20 3 1	448 6 7	- - -	- - -	52 3 2	- - -	20 0 0	52 0 0
388 6 8	145 1 6	20 14 6	153 15 8	- - -	- - -	18 19 0	- - -	30 0 0	35 0 0
537 16 4	154 2 0	66 11 5	116 11 9	- - -	- - -	55 13 7	- - -	20 0 0	35 0 0
467 2 3	64 4 5	37 3 8	36 13 10	- - -	- - -	21 17 1	5 5 0	13 5 8	30 0 0
355 15 2	109 0 4	70 7 9	18 2 8	- - -	5 3 0	34 3 6	- - -	20 0 0	25 0 0
486 2 1	71 12 8	- - -	37 7 0	- - -	- - -	39 2 6	- - -	28 5 10	- - -
11,427 3 6	2,350 9 7	1,723 9 6	2,559 15 7	- - -	77 6 7	582 6 11	19 19 0	359 7 6	602 0 0
989 10 0	373 3 10	135 19 11	262 16 9	- - -	11 19 7	68 4 9	- - -	- - -	55 0 0
533 0 9	174 10 2	83 9 5	167 4 1	- - -	- - -	8 11 3	- - -	10 10 0	30 0 0
1,713 17 8	771 12 8	307 4 1	223 2 1	- - -	- - -	21 0 2	10 0 0	50 0 0	70 0 0
745 10 0	252 6 11	94 17 1	340 19 2	- - -	16 7 5	19 17 11	- - -	- - -	60 0 0
161 10 0	- - -	- - -	- - -	- - -	- - -	13 9 10	5 0 0	5 0 0	2 0 0
730 6 6	147 10 10	103 8 0	225 0 9	- - -	- - -	46 16 3	- - -	15 0 0	45 0 0
627 18 2	139 10 5	111 7 4	143 15 7	- - -	5 13 10	5 17 1	10 0 0	20 0 0	c 60 0 0
513 15 2	d 300 0 0	- - -	- - -	- - -	- - -	- - -	15 0 0	12 12 0	10 0 0
1,283 0 0	294 1 8	172 6 7	141 8 11	- - -	4 8 0	54 10 2	20 0 0	20 0 0	52 0 0
874 4 0	171 3 3	127 16 10	166 14 8	- - -	14 3 1	65 9 6	- - -	- - -	70 0 0
415 0 0	42 13 0	48 4 0	145 3 7	- - -	9 0 0	1 6 3	- - -	- - -	45 0 0
1,782 12 0	372 0 7	310 8 11	331 5 3	- - -	68 4 0	95 6 0	10 10 0	- - -	150 0 0
1,513 3 0	445 17 2	203 15 0	517 6 10	- - -	12 16 0	86 17 7	- - -	12 12 0	120 0 0
546 13 4	255 7 6	71 10 1	23 19 6	- - -	17 14 9	78 4 3	10 0 0	- - -	35 0 0
627 13 4	137 5 10	125 7 11	203 18 4	- - -	9 7 0	16 6 4	10 0 0	30 0 0	50 0 0
1,491 17 2	261 8 10	120 8 9	292 12 6	- - -	- - -	80 6 5	- - -	25 0 0	100 0 0
390 12 6	184 2 2	78 12 0	- - -	- - -	22 12 7	5 1 0	6 6 0	- - -	35 0 0
1,365 1 2	306 0 5	215 8 2	193 10 9	- - -	25 2 1	26 6 0	10 10 0	- - -	101 0 0
143 10 10	a 70 0 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14 0 0
960 5 0	276 18 8	137 4 5	88 18 11	- - -	31 11 4	21 7 7	- - -	- - -	50 0 0
465 1 8	77 3 8	145 2 9	58 17 0	- - -	- - -	17 16 7	4 0 0	8 0 0	20 0 0
1,009 0 0	101 19 4	49 13 5	294 7 7	- - -	- - -	- - -	- - -	- - -	60 0 0
320 0 0	76 7 6	76 5 8	42 1 0	- - -	- - -	4 1 2	4 4 0	5 5 0	20 0 0
315 6 8	72 16 6	29 14 2	59 19 11	- - -	- - -	15 3 10	- - -	20 0 0	39 0 0
1,598 3 0	569 7 2	293 0 0	782 15 3	- - -	- - -	169 15 6	65 0 0	26 5 0	80 0 0
546 0 0	183 4 9	97 12 10	171 9 11	- - -	- - -	30 6 4	15 0 0	20 0 0	- - -
1,662 11 11	6,056 13 8	3,143 17 4	4,877 8 4	- - -	248 19 8	952 1 9	195 10 0	280 4 0	1,373 0 0

c For 2 years.

d Contract work.

G

(Continued on page 48.)

(Continued from page 47.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
COUNTY OF MONMOUTH.							
1. Abercarne - - - -	- - -	- - -	- - -	- - -	24 19 4	- - -	330 19
2. Abergavenny - - - -	- - -	860 18 10	- - -	- - -	96 0 10	- - -	2,941 7
3. Bigsweat - - - -	3 9 9	190 10 0	- - -	- - -	11 10 0	- - -	345 1
4. Caerleon - - - -	- - -	140 2 5	- - -	- - -	10 1 1	- - -	437 1
5. Chepstow - - - -	52 8 1	16 9 6	18 3 0	497 0 0	17 2 5	- - -	1,477 9
6. Chepstow and Abergavenny, Shirenewton Branch - - -	- - -	- - -	- - -	- - -	1 1 2	- - -	172 3
7. Monmouth - - - -	39 9 7	338 11 9	- - -	d 664 0 0	36 5 6	- - -	2,426 0
8. Newport - - - -	1 5 9	227 10 6	139 6 6	600 0 0	f 86 7 8	- - -	2,571 2
9. Pontypool - - - -	- - -	115 19 6	- - -	- - -	4 7 11	- - -	462 16
10. Usk District - - - -	- - -	91 18 9	- - -	- - -	26 16 9	- - -	723 8
£	96 13 2	1,982 1 3	157 9 6	1,761 0 0	314 12 8	- - -	11,887 12
COUNTY OF NORFOLK.							
1. Aylsham and Cromer - - -	- - -	- - -	- - -	- - -	77 11 10	- - -	821 12
2. Downham and Fincham - - -	- - -	62 10 0	- - -	- - -	19 8 0	- - -	97 0
3. Ely to Downham ("The North District") - - - -	1 8 0	60 7 11	- - -	h 407 3 8	18 8 7	- - -	683 13
4. Lynn, East Gate - - - -	- - -	28 0 0	- - -	700 0 0	13 17 5	- - -	1,887 7
5. Lynn, South Gate - - - -	- - -	76 0 0	- - -	150 0 0	17 11 3	- - -	996 14
6. Lynn and Wisbech - - - -	- - -	- - -	- - -	- - -	18 5 1	- - -	1,819 11
7. New Buckenham - - - -	0 5 0	- - -	- - -	- - -	1 17 11	- - -	323 6
8. North Walsham - - - -	- - -	92 0 0	- - -	- - -	0 17 6	- - -	352 12
9. Norwich and Fakenham - - -	3 6 0	204 0 0	- - -	- - -	3 3 8	- - -	594 6
10. Norwich and Scole - - - -	14 7 8	16 0 0	- - -	- - -	14 6 4	- - -	315 1
11. Norwich, Swaffham, and Mattishall	10 6 2	- - -	- - -	- - -	1 9 0	- - -	877 14
12. Norwich and Watton - - - -	5 5 6	- - -	- - -	- - -	3 10 0	- - -	412 6
13. Norwich and Yarmouth - - -	- - -	20 0 0	- - -	- - -	21 3 8	- - -	489 2
14. Stoke Ferry - - - -	- - -	24 4 7	- - -	200 0 0	19 2 3	- - -	451 16
15. Thetford - - - -	0 5 0	- - -	- - -	- - -	12 7 11	- - -	294 10
16. Wells and Fakenham - - - -	- - -	150 1 7	- - -	h 208 0 0	- - -	- - -	534 9
£	35 3 4	733 4 1	- - -	1,665 3 8	243 0 5	- - -	10,951 6
COUNTY OF NORTHAMPTON.							
Banbury and Lutterworth Road:—							
1. Banbury to Drayton - - - -	42 0 6	- - -	- - -	- - -	4 16 7	- - -	954 1
2. Lutterworth to Badby - - - -	37 9 9	- - -	- - -	- - -	3 8 8	- - -	515 3
3. Brackley Roads, Consolidated - - -	- - -	- - -	273 14 10	- - -	20 16 5	- - -	1,747 10
4. Buckingham and Hanwell, Lower Division - - - -	14 19 3	- - -	- - -	- - -	9 11 6	- - -	808 19
5. Crowland and Eye - - - -	3 1 2	52 14 7	- - -	7 109 0 0	12 4 3	- - -	202 9
6. Dunchurch - - - -	21 17 6	- - -	- - -	- - -	12 1 4	- - -	616 14
7. Hardingstone to Old Stratford - - -	m 41 5 0	- - -	- - -	- - -	6 0 7	- - -	543 9
8. Higham Ferrers - - - -	- - -	66 9 9	- - -	n 92 10 0	36 12 1	- - -	533 3
9. Kettering and Newport Pagnell - - -	28 1 6	183 9 0	- - -	h 395 10 0	6 17 0	- - -	1,372 12
10. Kettering and Northampton - - - -	27 5 6	32 5 10	- - -	255 0 0	8 15 0	- - -	938 13
11. Little Bowden and Rockingham - - -	15 8 3	55 7 9	- - -	- - -	8 14 8	- - -	370 17
12. Market Harborough and Brampton - - -	42 10 0	502 12 2	- - -	- - -	26 11 1	- - -	1,909 8
13. Market Harborough and Welford - - -	46 4 2	- - -	- - -	- - -	15 17 6	- - -	1,461 6
14. Northampton and Cold Brayfield - - -	28 5 8	49 4 2	- - -	- - -	18 4 0	- - -	587 9
15. Northampton to Newport Pagnell - - -	3 10 0	- - -	- - -	- - -	5 10 0	- - -	591 5
16. Old Stratford to Dunchurch - - - -	43 6 8	- - -	- - -	600 0 0	6 11 6	- - -	1,529 14
17. Oundle and Middleton Lane - - - -	21 9 6	32 10 0	- - -	- - -	10 5 1	- - -	395 18
18. Peterborough and Wellingborough and Elton Branch - - - -	19 4 8	80 15 6	- - -	300 0 0	49 18 3	- - -	1,327 15
19. Ditto, Clapton Branch - - - -	1 2 2	- - -	- - -	- - -	0 9 10	- - -	85 12
20. Stamford and Kettering - - - -	36 17 0	8 9 9	- - -	250 0 0	18 2 3	- - -	919 9
21. Thorney Road - - - -	0 17 4	72 3 8	- - -	- - -	4 1 4	- - -	408 2
22. Towcester and Cotton End - - - -	392 19 5	- - -	- - -	- - -	203 4 0	- - -	1,102 3
23. Wansford Road - - - -	- - -	25 10 11	- - -	- - -	2 16 2	- - -	256 11
24. Wansford and Stamford - - - -	- - -	7 15 4	- - -	100 0 0	6 7 11	- - -	350 17
25. Warwick and Northampton - - - -	29 7 4	- - -	- - -	- - -	43 18 3	- - -	2,064 8
26. Wellingborough and Northampton - - -	5 5 0	19 14 8	- - -	- - -	13 12 5	- - -	556 5
£	902 7 4	1,189 3 1	273 14 10	2,102 0 0	555 7 8	- - -	22,150 7

a Reduced by new Local Act. b Extinguished by new Local Act. c Reduced 3,130*l.*, Subscriptions relinquished. d For debts of 688*l.*
i Reduced by provisional order. e For debts of 400*l.* f For debts of 200*l.*

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3,721 15 3	5	- - -	4,030 13 3	- - -	7,752 8 6	- - -	- - -	- - -	- - -	212 15 7	212 15 7
a 19,730 10 0	a 3½	484 7 4	- - -	- - -	20,214 17 4	- - -	- - -	- - -	- - -	827 1 8	827 1 8
11,723 0 0	3½	- - -	381 0 0	- - -	12,104 0 0	- - -	- - -	- - -	- - -	428 18 9	428 18 9
3,200 0 0	5 & 4	- - -	21 6 4	- - -	3,221 6 4	- - -	- - -	- - -	- - -	120 11 9	120 11 9
- - -	- - -	- - -	19 7 6	- - -	19 7 6	- - -	- - -	- - -	- - -	510 12 4	510 12 4
c 2,600 0 0	4 & 5	- - -	2,249 0 0	2 15 6	4,851 15 6	- - -	- - -	- - -	- - -	- - -	- - -
e 8,014 0 0	4	- - -	152 0 0	- - -	8,166 0 0	- - -	- - -	- - -	- - -	598 3 5	598 3 5
g 1,295 0 0	5	- - -	68 8 1	- - -	1,363 8 1	- - -	- - -	- - -	- - -	938 7 11	938 7 11
1,900 0 0	3	10 0 0	- - -	- - -	1,910 0 0	45 16 8	- - -	3 0 0	- - -	157 5 4	206 2 0
2,510 7 2	3½	- - -	75 6 2	- - -	2,585 13 4	- - -	- - -	- - -	- - -	88 1 4	88 1 4
54,694 12 5	- - -	494 7 4	6,997 1 4	2 15 6	62,188 16 7	45 16 8	- - -	3 0 0	- - -	3,881 18 1	3,930 14 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2,500 0 0	5	- - -	2,062 10 0	- - -	4,562 10 0	- - -	- - -	- - -	- - -	436 3 2	436 3 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	858 1 11	858 1 11
1,932 15 8	2½	- - -	- - -	- - -	1,932 15 8	- - -	- - -	- - -	- - -	98 17 0	98 17 0
1,800 0 0	4	- - -	- - -	- - -	1,800 0 0	- - -	- - -	- - -	- - -	381 7 9	381 7 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	228 12 9	228 12 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	368 4 0	368 4 0
2,500 0 0	i 3½	- - -	55 0 0	- - -	2,555 0 0	- - -	- - -	- - -	- - -	13 13 10	13 13 10
5,100 0 0	4	- - -	102 0 0	- - -	5,202 0 0	- - -	- - -	- - -	- - -	344 2 9	344 2 9
400 0 0	4	- - -	- - -	- - -	400 0 0	- - -	- - -	- - -	- - -	22 0 1	22 0 1
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	180 9 4	180 9 4
500 0 0	4	- - -	- - -	- - -	500 0 0	- - -	- - -	- - -	- - -	1,201 12 4	1,201 12 4
1,475 0 0	4	- - -	270 0 0	- - -	1,745 0 0	- - -	- - -	- - -	- - -	122 10 0	122 10 0
7,300 0 0	2	- - -	- - -	- - -	7,300 0 0	- - -	- - -	- - -	- - -	137 16 3	137 16 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	244 0 6	244 0 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,265 3 2	2,265 3 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	256 7 11	256 7 11
23,507 15 8	- - -	- - -	2,489 10 0	- - -	25,997 5 8	- - -	- - -	- - -	- - -	7,159 2 9	7,159 2 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	287 0 2	287 0 2
3,850 0 0	none	- - -	- - -	90 18 4	3,940 18 4	- - -	- - -	- - -	- - -	138 3 0	138 3 0
- - -	- - -	- - -	- - -	0 6 5	0 6 5	- - -	- - -	- - -	- - -	- - -	- - -
2,000 0 0	2½	- - -	- - -	- - -	2,000 0 0	- - -	- - -	- - -	- - -	67 4 3	67 4 3
3,660 0 0	4½	- - -	3,635 14 6	- - -	7,295 14 6	- - -	- - -	- - -	- - -	319 2 2	319 2 2
2,155 0 0	3	- - -	- - -	- - -	2,155 0 0	- - -	- - -	- - -	- - -	34 8 7	34 8 7
5,450 0 0	3½	- - -	272 19 6	- - -	5,722 19 6	- - -	- - -	- - -	- - -	199 3 5	199 3 5
899 15 0	3	- - -	- - -	- - -	899 15 0	- - -	- - -	- - -	- - -	801 19 11	801 19 11
2,376 0 0	3	- - -	181 15 7	- - -	2,557 15 7	- - -	- - -	- - -	- - -	155 17 11	155 17 11
12,691 0 0	4 & 5	110 13 1	182 6 3	- - -	12,983 19 4	- - -	- - -	- - -	- - -	263 5 11	263 5 11
3,300 10 0	1	- - -	36 16 2	134 0 6	3,337 6 2	- - -	- - -	- - -	- - -	542 13 6	542 13 6
- - -	- - -	311 5 1	- - -	26 19 2	337 14 3	- - -	- - -	28 0 0	- - -	117 11 2	117 11 2
7,200 0 0	none	- - -	- - -	4 5 6	7,204 5 6	- - -	- - -	- - -	- - -	28 0 0	28 0 0
1,450 0 0	2½	- - -	33 15 0	- - -	1,483 15 0	- - -	- - -	- - -	- - -	- - -	- - -
1,700 0 0	3½	- - -	- - -	- - -	1,700 0 0	- - -	- - -	- - -	- - -	12 16 8	12 16 8
440 0 0	none	- - -	- - -	- - -	440 0 0	- - -	- - -	- - -	- - -	311 0 6	311 0 6
400 0 0	2½	- - -	- - -	- - -	400 0 0	- - -	- - -	- - -	- - -	199 2 7	199 2 7
1,000 0 0	o 3½	- - -	25 0 0	- - -	1,025 0 0	- - -	- - -	- - -	- - -	473 18 3	473 18 3
4,869 0 0	5	- - -	15,310 19 0	180 14 9	20,360 13 9	- - -	- - -	- - -	- - -	149 8 8	149 8 8
715 0 0	3 & 4½	- - -	- - -	- - -	715 0 0	- - -	- - -	- - -	- - -	102 4 0	102 4 0
100 0 0	4	- - -	- - -	- - -	100 0 0	- - -	- - -	- - -	- - -	50 18 6	50 18 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	89 1 4	89 1 4
460 0 0	5	- - -	40 3 4	- - -	500 3 4	- - -	- - -	- - -	25 0 0	161 1 5	186 1 5
54,716 5 0	- - -	421 18 2	19,719 9 4	436 14 8	75,294 7 2	- - -	- - -	28 0 0	25 0 0	4,476 1 11	4,529 1 11

e Including 414*l.* at 4½ per cent.
m For three years.

f Including Rumney Bridge annuity.
n For a debt of 100*l.*

g Exclusive of Rumney Bridge debt.

h For debts of 427*l.* 3*s.* 8*d.*
o Reduced by consent of creditors.

1. NAMES OF COUNTIES AND TRUSTS.	INCOME.							
	2. Balance in Treasurers' Hands on 1st Jan. 1863.	3. Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed of the Secur- ity of the Tol-
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF NORTHUMBER- LAND.								
1. Alemouth and Hexham, Eastern District	287 4 0	- - -	407 16 8	- - -	- - -	- - -	46 2 0	- -
2. Ditto, Western District	- - -	65 5 0	197 1 8	- - -	- - -	- - -	26 0 0	- -
3. Allendale	16 12 3	- - -	1,891 16 0	- - -	- - -	0 11 9	62 1 2	- -
4. Alnwick and Eglingham	217 11 5	- - -	218 6 8	- - -	- - -	- - -	- - -	- -
5. Berwick, Norham, and Islandshires	304 13 3	- - -	3,207 6 6	312 18 9	- - -	0 4 0	3 0 0	- -
6. Cow Cawsey and Buckton Burn	116 19 3	- - -	1,310 10 0	- - -	- - -	- - -	82 0 4	- -
7. Elsdon and Reedwater	- - -	34 4 4	120 9 7	- - -	- - -	0 2 0	21 0 0	- -
8. Ford and Lowick	- - -	740 3 11	1,115 3 4	- - -	- - -	0 18 0	16 18 0	- -
9. Hexham	380 0 1	- - -	475 0 0	199 12 1	- - -	0 11 0	37 0 0	- -
10. Newcastle-upon-Tyne to Carlisle	4 4 7	- - -	640 0 0	84 12 4	53 15 6	- - -	- - -	- -
11. North Shields and Newcastle-upon-Tyne	- - -	- - -	- - -	- - -	- - -	- - -	0 10 0	- -
12. Ditto, Shields Branch	- - -	- - -	835 3 3	- - -	- - -	- - -	- - -	- -
13. Ponteland	64 18 1	- - -	157 0 0	- - -	- - -	- - -	- - -	- -
14. Shields and Morpeth	123 7 0	- - -	1,320 0 0	- - -	- - -	- - -	26 11 3	- -
15. Wooler and Adderstone	33 11 6	- - -	851 19 8	- - -	- - -	- - -	13 10 0	- -
16. Wooler and Breamish	- - -	293 1 1	259 15 10	25 1 6	- - -	- - -	- - -	- -
			937 7 6	148 13 0	- - -	0 7 0	27 5 0	- -
£	1,549 1 5	1,132 14 4	13,944 16 8	770 17 8	53 15 6	2 13 9	361 17 9	- -
COUNTY OF NOTTINGHAM.								
1. Bawtry and Scrooby	320 5 6	- - -	663 6 8	- - -	- - -	- - -	15 12 4	- -
2. Bingham	280 15 3	- - -	303 0 0	34 9 7	- - -	- - -	0 10 0	- -
3. Clown and Budby	105 6 6	- - -	72 0 0	- - -	- - -	- - -	3 4 4	- -
4. Dunham Ferry	85 12 6	- - -	80 18 4	- - -	- - -	- - -	2 10 0	- -
5. Foston Bridge to Little Drayton	2,748 10 5	- - -	580 0 2	- - -	- - -	- - -	122 2 0	- -
6. Hockerton and Kirklington	294 5 8	- - -	223 0 0	- - -	180 16 10	- - -	- - -	- -
7. Kirkby and Pinxton	131 7 6	- - -	120 0 0	- - -	- - -	- - -	- - -	- -
8. Leadenham and Southwell, Western District	- - -	75 16 2	446 0 0	- - -	- - -	- - -	14 5 1	- -
9. Mansfield and Tibshelf	47 8 6	- - -	633 16 5	- - -	- - -	- - -	- - -	- -
10. Mansfield to Worksop	334 3 10	- - -	802 10 0	- - -	- - -	- - -	- - -	- -
11. Nottingham and Derby, Eastern Division	- - -	25 8 0	897 18 0	- - -	- - -	- - -	0 6 4	- -
12. Nottingham and Grantham, Western Division	- - -	22 13 5	836 13 4	- - -	- - -	- - -	- - -	- -
13. Nottingham and Ilkeston	7 13 1	- - -	926 0 0	- - -	- - -	- - -	- - -	- -
14. Nottingham and Kettering, Northern District	945 0 0	- - -	401 0 0	- - -	- - -	- - -	26 2 1	- -
15. Nottingham and Loughborough	279 10 2	- - -	931 16 8	- - -	20 0 0	- - -	- - -	- -
16. Nottingham and Mansfield	307 11 0	- - -	1,120 0 0	- - -	- - -	- - -	19 0 0	- -
17. Nottingham and Newhaven, First District	18 2 2	- - -	2,500 0 0	- - -	- - -	- - -	3 4 0	- -
18. Retford and Gainsborough	215 17 11	- - -	520 0 0	113 10 0	- - -	- - -	8 2 6	- -
19. Retford and Littleborough	- - -	2,342 15 6	272 10 0	49 5 0	- - -	- - -	16 19 0	- -
20. Worksop to Kelham	402 15 5	- - -	578 13 4	236 1 8	- - -	- - -	- - -	- -
21. Worksop to Retford	105 0 1	- - -	428 10 0	- - -	- - -	- - -	- - -	- -
£	6,629 5 6	2,466 13 1	13,337 12 11	433 6 3	200 16 10	- - -	231 17 8	- -
COUNTY OF OXFORD.								
1. Asthall and Buckland	253 16 4	- - -	259 0 0	137 10 0	- - -	- - -	- - -	- -
2. Aylesbury, Thame, Oxford, and Shillingford	136 4 10	- - -	1,225 0 0	- - -	- - -	- - -	16 1 6	- -
3. Banbury, Brailes, and Barcheston	115 14 3	- - -	787 3 11	- - -	- - -	- - -	- - -	- -
4. Barrington and Campsfield	75 11 9	- - -	501 13 4	80 0 0	- - -	- - -	1 10 0	- -
5. Bicester, Aynho, and Fimmere	277 7 8	- - -	472 12 3	- - -	- - -	- - -	1 17 7	- -
6. Botley and Newland	1,060 15 1	- - -	1,300 0 0	- - -	- - -	- - -	- - -	- -
7. Burford, Chipping Norton, Banbury, and Aynho	323 7 2	- - -	1,382 15 3	- - -	- - -	- - -	29 5 10	- -
8. Charlbury Roads	486 16 1	- - -	548 13 4	115 0 0	- - -	- - -	- - -	- -
9. Deddington and Kidlington	- - -	401 17 9	577 0 0	- - -	- - -	- - -	- - -	- -
10. Drayton Lane to Edgehill	- - -	72 1 11	259 4 2	62 2 8	- - -	- - -	- - -	- -
11. Enstone, Heyford Bridge, Bicester, Weston, and Kirtlington	296 19 7	- - -	741 0 0	- - -	- - -	- - -	- - -	- -
12. Farrington and Burford	- - -	5 15 0	285 13 4	- - -	- - -	- - -	- - -	- -
13. Galley Hill and Clanfield Cross	27 16 4	- - -	160 0 0	88 10 0	- - -	- - -	- - -	- -
14. Gosford Road	323 8 2	- - -	160 0 0	- - -	- - -	- - -	4 16 3	- -

a Contract work. b Including materials, &c. c Allowance to parishes. d For half a year.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Salaries of Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 453 18 8	195 17 0	144 0 7	113 7 11	- - -	2 11 6	44 5 7	- - -	20 0 0	16 13 4
2. 223 1 8	a 137 0 4	- - -	- - -	- - -	1 6 0	7 10 7	- - -	20 0 0	45 0 0
3. 1,954 8 11	361 14 4	230 9 5	204 16 9	- - -	10 3 0	23 7 0	30 0 0	30 0 0	70 0 0
4. 218 6 8	15 18 0	- - -	a 170 13 8	- - -	- - -	4 2 9	4 0 0	- - -	- - -
5. 3,523 9 3	a 1,034 5 11	- - -	- - -	- - -	- - -	115 14 1	30 0 0	40 0 0	80 0 0
6. 1,392 10 4	417 11 11	487 12 2	249 18 2	- - -	47 3 6	71 5 0	30 0 0	50 0 0	100 0 0
7. 141 11 7	19 7 4	8 11 0	48 10 1	- - -	0 7 0	5 12 7	- - -	15 0 0	- - -
8. 1,132 19 4	235 12 4	163 2 6	162 1 2	- - -	38 7 7	26 18 8	- - -	20 0 0	60 0 0
9. 712 3 1	349 16 9	97 10 11	6 14 4	- - -	5 0 2	27 3 6	10 0 0	20 0 0	50 0 0
10. 778 7 10	241 0 10	50 11 0	70 5 9	- - -	5 0 0	14 6 9	20 0 0	20 0 0	45 0 0
11. 835 13 3	200 2 0	61 9 7	181 5 4	- - -	- - -	25 9 3	- - -	15 0 0	- - -
12. 157 0 0	10 0 0	6 0 0	14 0 0	- - -	- - -	- - -	- - -	- - -	- - -
13. 1,346 11 3	387 16 0	188 15 0	166 18 0	- - -	2 15 6	28 13 6	20 0 0	- - -	75 0 0
14. 865 9 8	360 13 5	131 14 2	147 5 0	- - -	- - -	23 16 4	- - -	20 0 0	48 0 0
15. 284 17 4	80 3 6	47 18 0	42 1 10	- - -	- - -	6 14 5	20 0 0	12 10 0	20 0 0
16. 1,113 12 6	289 13 7	163 5 6	175 15 8	- - -	22 0 0	21 16 6	25 0 0	12 10 0	70 0 0
15,134 1 4	4,336 13 3	1,780 19 10	1,753 13 8	- - -	134 14 3	446 16 6	189 0 0	295 0 0	679 13 4
1. 678 19 0	170 13 6	17 12 0	55 2 3	- - -	- - -	13 6 2	- - -	20 0 0	25 0 0
2. 337 19 7	146 12 1	- - -	78 9 11	- - -	- - -	5 12 0	- - -	25 0 0	40 0 0
3. 75 4 4	- - -	- - -	- - -	- - -	- - -	19 0 8	0 2 1	2 2 0	5 0 0
4. 83 8 4	41 18 4	7 7 3	19 14 2	- - -	- - -	2 16 6	- - -	10 0 0	15 0 0
5. 702 2 2	347 1 6	89 18 11	96 6 10	- - -	- - -	34 2 2	- - -	60 0 0	70 0 0
6. 403 16 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	20 0 0
7. 120 0 0	b 24 0 0	- - -	- - -	- - -	- - -	- - -	- - -	10 4 8	- - -
8. 460 5 1	116 18 2	112 19 5	45 8 8	- - -	- - -	23 16 5	3 11 4	12 12 0	45 0 0
9. 633 16 5	212 3 11	59 16 0	31 0 0	- - -	- - -	5 18 6	5 5 0	15 0 0	37 1 0
10. 802 10 0	68 19 8	38 6 6	62 4 4	- - -	- - -	20 19 8	- - -	34 13 0	30 0 0
11. 898 4 4	a 647 13 9	- - -	- - -	- - -	- - -	- - -	- - -	21 0 0	30 0 0
12. 836 13 4	a 234 16 0	- - -	- - -	- - -	- - -	10 3 8	- - -	21 0 0	5 0 0
13. 926 0 0	c 170 0 0	- - -	- - -	- - -	- - -	15 3 10	- - -	21 0 0	5 0 0
14. 427 2 1	a 253 0 0	- - -	- - -	- - -	- - -	28 2 10	- - -	21 0 0	16 0 0
15. 951 16 8	103 12 4	13 6 8	65 12 0	- - -	- - -	22 16 1	- - -	- - -	35 0 0
16. 1,139 0 0	a 380 0 0	- - -	- - -	- - -	- - -	25 1 4	- - -	21 0 0	35 0 0
17. 2,503 4 0	a 1,230 0 0	- - -	- - -	- - -	- - -	76 3 8	- - -	40 0 0	50 0 0
18. 641 12 6	a 195 0 0	- - -	- - -	- - -	1 10 0	28 16 3	- - -	20 0 0	- - -
19. 338 14 0	48 10 0	5 6 8	49 0 9	- - -	- - -	- - -	- - -	15 9 4	10 0 0
20. 814 15 0	104 6 3	43 14 10	85 17 7	- - -	- - -	41 6 2	- - -	51 12 0	d 21 0 0
21. 428 10 0	48 8 5	13 12 3	34 3 6	- - -	- - -	18 14 11	- - -	34 4 4	30 0 0
14,203 13 8	4,543 13 11	402 0 6	623 0 0	- - -	1 10 0	392 0 10	8 18 5	460 17 4	524 1 0
1. 396 10 0	185 1 3	84 1 4	- - -	- - -	8 5 6	7 9 1	5 0 0	15 0 0	30 0 0
2. 1,241 1 6	366 11 4	- - -	e 489 1 11	- - -	- - -	24 7 0	10 0 0	25 0 0	60 0 0
3. 787 3 11	153 4 9	165 0 6	213 15 7	- - -	50 9 3	39 12 1	- - -	21 0 0	50 0 0
4. 583 3 4	f 376 6 5	17 12 6	14 8 4	- - -	- - -	12 5 5	10 0 0	30 0 0	50 0 0
5. 474 9 10	210 10 1	30 10 9	23 3 10	- - -	- - -	10 10 5	5 5 0	25 0 0	g 30 0 0
6. 1,300 0 0	a 630 0 0	- - -	- - -	- - -	22 10 0	32 9 0	- - -	21 0 0	- - -
7. 1,412 1 1	617 12 2	259 10 10	189 0 2	- - -	26 3 4	96 6 11	- - -	37 2 0	110 0 0
8. 663 13 4	173 18 10	64 8 2	7 1 10	- - -	- - -	28 1 2	10 0 0	- - -	20 0 0
9. 577 0 0	196 2 9	58 1 0	133 19 2	- - -	- - -	4 10 3	- - -	25 0 0	30 0 0
10. 321 6 10	141 8 5	80 4 8	29 17 2	- - -	9 16 3	1 16 7	- - -	10 0 0	20 0 0
11. 741 0 0	180 13 8	124 15 8	114 10 6	- - -	- - -	73 16 0	5 5 0	25 0 0	40 0 0
12. 285 13 4	66 8 10	26 6 10	60 16 3	- - -	0 10 9	6 4 3	10 0 0	21 0 0	- - -
13. 248 10 0	101 11 11	49 11 9	- - -	- - -	9 10 3	10 10 11	5 0 0	15 0 0	30 0 0
14. 164 16 3	70 10 2	24 2 11	- - -	- - -	1 5 0	40 8 4	- - -	12 12 0	20 16 0

e Including team labour.

f Including contract work.

g For 1½ years.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF NORTHUMBER- LAND.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alenmouth and Hexham, Eastern District - - -	- - -	- - -	- - -	- - -	7 18 3	- - -	544 14 2
2. Ditto, Western District - - -	- - -	- - -	- - -	- - -	2 4 6	- - -	213 1 5
3. Allendale - - -	- - -	- - -	- - -	900 0 0	26 1 11	- - -	1,886 12 5
4. Alnwick and Egingham - - -	9 17 0	- - -	- - -	- - -	a 109 14 0	- - -	314 5 5
5. Berwick, Norham, and Islandshires - - -	49 6 7	857 6 3	- - -	b 1,137 8 6	38 15 2	- - -	3,382 16 6
6. Cow Cawsey and Buckton Burn - - -	- - -	38 13 4	- - -	- - -	8 13 2	- - -	1,500 17 3
7. Elsdon and Reedwater - - -	1 18 0	24 0 0	- - -	- - -	8 6 0	- - -	131 12 0
8. Ford and Lowick - - -	8 14 2	216 7 9	- - -	- - -	31 9 6	- - -	962 13 8
9. Hexham - - -	- - -	29 2 9	- - -	99 0 0	1 11 11	- - -	696 0 4
10. Newcastle-upon-Tyne to Carlisle - - -	205 2 8	46 11 6	- - -	- - -	35 7 9	53 15 6	807 1 9
11. North Shields and Newcastle-upon-Tyne - - -	- - -	140 19 10	- - -	- - -	7 4 10	- - -	631 10 10
12. Ditto, Shields Branch - - -	- - -	58 5 0	- - -	- - -	- - -	- - -	88 5 0
13. Ponteland - - -	19 3 2	451 10 0	- - -	- - -	31 18 6	- - -	1,372 9 8
14. Shields and Morpeth - - -	- - -	- - -	- - -	h 100 0 0	- - -	- - -	831 8 11
15. Wooler and Adderstone - - -	2 15 0	- - -	- - -	- - -	31 16 0	- - -	263 18 9
16. Wooler and Breamish - - -	14 13 4	187 14 3	- - -	- - -	32 10 10	- - -	1,014 19 8
£	311 9 11	2,050 10 8	- - -	2,236 8 6	373 12 4	53 15 6	14,642 7 9
COUNTY OF NOTTINGHAM.							
1. Bawtry and Serooby - - -	5 15 0	42 10 4	- - -	200 0 0	14 5 4	- - -	564 4 7
2. Bingham - - -	3 14 4	- - -	- - -	- - -	9 6 4	- - -	308 14 8
3. Clown and Budby - - -	9 15 0	5 7 10	- - -	- - -	1 2 8	- - -	42 10 3
4. Dunham Ferry - - -	2 2 0	- - -	- - -	- - -	6 7 2	- - -	105 5 5
5. Foston Bridge to Little Drayton - - -	33 0 10	- - -	- - -	- - -	30 0 0	- - -	760 10 3
6. Hockerton and Kirklington - - -	- - -	33 18 0	- - -	i 279 0 0	29 7 9	180 16 10	548 2 7
7. Kirkby and Pinxton - - -	- - -	26 11 0	- - -	- - -	4 10 0	- - -	65 5 8
8. Leadenham and Southwell, Western District - - -	5 18 0	- - -	- - -	- - -	5 7 1	- - -	371 11 1
9. Mansfield and Tibshelf - - -	- - -	211 5 0	- - -	- - -	16 0 0	- - -	593 9 5
10. Mansfield to Worksop - - -	- - -	162 19 3	- - -	493 0 0	3 6 8	- - -	914 9 1
11. Nottingham and Derby, Eastern Division - - -	32 3 1	20 19 8	- - -	100 0 0	55 19 6	- - -	907 16 0
12. Nottingham and Grantham, Western Division - - -	10 9 6	133 13 1	- - -	k 337 15 9	25 13 1	- - -	778 11 1
13. Nottingham and Ilkeston - - -	20 14 4	148 1 1	- - -	l 542 17 6	27 3 7	- - -	950 0 4
14. Nottingham and Kettering, Northern District - - -	14 7 0	- - -	45 17 0	- - -	29 18 4	- - -	408 5 2
15. Nottingham and Loughborough - - -	40 17 0	303 0 11	- - -	n 390 0 0	9 11 2	20 0 0	1,003 16 2
16. Nottingham and Mansfield - - -	9 9 4	263 7 11	- - -	o 392 0 0	13 9 0	- - -	1,139 7 7
17. Nottingham and Newhaven, First District - - -	- - -	103 5 1	412 8 10	562 10 0	36 0 3	- - -	2,510 7 10
18. Retford and Gainsborough - - -	2 7 10	234 13 5	- - -	210 0 0	- - -	- - -	692 7 6
19. Retford and Littleborough - - -	4 10 8	20 0 0	- - -	50 0 0	13 19 1	- - -	216 16 6
20. Worksop to Kelham - - -	- - -	390 4 4	- - -	- - -	- - -	- - -	738 1 2
21. Worksop to Retford - - -	- - -	202 8 10	- - -	- - -	- - -	- - -	381 12 3
£	195 3 11	2,302 5 9	458 5 10	3,557 3 3	331 7 0	200 16 10	14,001 4 7
COUNTY OF OXFORD.							
1. Asthall and Buckland - - -	8 2 8	30 0 0	- - -	- - -	0 10 0	- - -	373 9 10
2. Aylesbury, Thame, Oxford, and Shillingford - - -	- - -	185 12 6	- - -	p 94 0 0	26 13 4	- - -	1,281 6 1
3. Banbury, Brailes, and Barcheston - - -	- - -	131 10 6	- - -	- - -	7 16 9	- - -	832 9 5
4. Barrington and Campsfield - - -	4 6 8	10 0 0	- - -	- - -	6 0 0	- - -	530 19 4
5. Bicester, Aynho, and Fimmere - - -	- - -	105 15 0	- - -	- - -	11 14 6	- - -	452 9 7
6. Botley and Newland - - -	- - -	583 11 1	- - -	i 274 13 5	2 10 0	- - -	1,566 13 6
7. Burford, Chipping Norton, Banbury, and Aynho - - -	- - -	8 13 3	63 3 4	- - -	5 12 6	- - -	1,413 4 6
8. Charlbury Roads - - -	32 2 4	77 10 8	10 0 0	q 175 0 0	21 18 3	- - -	620 1 3
9. Deddington and Kidlington - - -	- - -	38 10 0	- - -	- - -	8 12 2	- - -	494 15 4
10. Drayton Lane to Edgehill - - -	- - -	- - -	- - -	- - -	5 2 4	- - -	298 5 5
11. Enstone, Heyford Bridge, Bicester, Weston, and Kirtlington - - -	- - -	125 6 2	- - -	- - -	1 10 0	- - -	690 17 0
12. Farrington and Burford - - -	- - -	80 1 9	15 0 0	- - -	8 7 4	- - -	294 16 0
13. Galley Hill and Clanfield Cross - - -	9 0 4	21 18 0	- - -	- - -	0 10 0	- - -	252 13 2
14. Gosford Road - - -	- - -	- - -	- - -	- - -	3 0 0	- - -	172 14 5

Continued from page 51.

a Including 100*l*. subscription to Lyham Bridge.

b For debts of 1,766*l*.

c Including 447*l*. 5*s*. at 3 per cent., and 3,875*l*. not bearing interest.

g Extinguished by consent.

h For debts of 328*l*. 2*s*. 6*d*.

i For debts of 300*l*.

m Unknown.

n For debts of 500*l*.

o For debts of 400*l*.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. - - -	- - -	- - -	- - -	- - -	- - -	211 15 0	- - -	- - -	- - -	196 8 6	408 3 6
2. - - -	- - -	- - -	- - -	55 4 9	55 4 9	- - -	- - -	- - -	- - -	- - -	- - -
3. 12,000 0 0	none	- - -	- - -	- - -	12,000 0 0	- - -	- - -	- - -	- - -	84 8 9	84 8 9
4. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	121 12 8	121 12 8
5. 25,617 0 0	3½	- - -	206 17 7	- - -	25,823 17 7	- - -	455 2 2	- - -	- - -	445 6 0	900 8 2
6. 900 0 0	5	- - -	10 0 0	- - -	910 0 0	- - -	- - -	- - -	- - -	8 12 4	8 12 4
7. 600 0 0	4	- - -	- - -	24 4 9	624 4 9	- - -	- - -	- - -	- - -	- - -	- - -
8. 4,349 0 0	5	50 0 0	794 12 0	569 18 3	5,763 10 3	- - -	- - -	- - -	- - -	- - -	- - -
9. c 5,422 5 0	1½	- - -	- - -	- - -	5,422 5 0	- - -	- - -	- - -	- - -	396 2 10	396 2 10
10. 1,200 0 0	d 3½	176 2 3	- - -	24 9 4	1,400 11 7	- - -	- - -	- - -	- - -	- - -	- - -
11. e 4,841 0 1	f 3	937 15 10	g - - -	- - -	5,778 15 11	- - -	- - -	- - -	- - -	204 2 5	204 2 5
12. e 2,000 0 0	f 3	401 5 0	g - - -	- - -	2,401 5 0	- - -	- - -	- - -	- - -	68 15 0	68 15 0
13. 1,560 0 0	3	- - -	- - -	- - -	15,060 0 0	- - -	- - -	- - -	25 0 0	38 19 8	63 19 8
14. 6,281 17 6	none	- - -	- - -	- - -	6,281 17 6	- - -	- - -	- - -	- - -	157 7 9	157 7 9
15. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	54 10 1	54 10 1
16. 6,000 0 0	3	- - -	173 5 0	194 8 3	6,367 13 3	- - -	- - -	- - -	270 0 9	- - -	270 0 9
84,271 2 7	- -	1,565 3 1	1,184 14 7	868 5 4	87,889 5 7	211 15 0	455 2 2	- - -	295 0 9	1,776 6 0	2,738 3 11
1. 1,000 0 0	4	- - -	- - -	- - -	1,000 0 0	- - -	- - -	- - -	- - -	434 19 11	434 19 11
2. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	74 14 10	310 0 2	384 15 0
3. 7,616 15 3	1d.	- - -	- - -	- - -	7,616 15 3	- - -	- - -	- - -	- - -	138 0 7	138 0 7
4. - - -	- - -	- - -	- - -	- - -	- - -	3 15 0	- - -	- - -	- - -	63 15 5	67 10 5
5. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,690 2 4	2,690 2 4
6. 1,490 0 0	2	- - -	- - -	- - -	1,490 0 0	- - -	- - -	- - -	- - -	149 19 11	149 19 11
7. 885 0 0	5	- - -	1,964 19 0	- - -	2,849 19 0	- - -	- - -	- - -	110 0 0	186 1 10	296 1 10
8. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	12 17 10	12 17 10
9. 3,380 0 0	5	15 6 0	4,962 15 0	- - -	8,358 1 0	44 7 2	- - -	- - -	- - -	87 15 6	132 2 8
10. 2,226 0 0	4	41 1 7	96 15 0	- - -	3,363 16 7	- - -	- - -	- - -	- - -	222 4 9	222 4 9
11. 400 0 0	4	- - -	- - -	34 19 8	434 19 8	- - -	- - -	- - -	- - -	- - -	- - -
12. 4,216 0 0	3	- - -	- - -	- - -	4,216 0 0	- - -	- - -	- - -	- - -	35 8 10	35 8 10
13. 4,224 4 1	3	- - -	- - -	- - -	4,240 11 4	- - -	- - -	- - -	- - -	- - -	- - -
14. m - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	963 16 11	963 16 11
15. 9,100 0 0	3½	- - -	- - -	- - -	9,100 0 0	- - -	- - -	12 17 1	- - -	227 10 8	240 7 9
16. 6,400 0 0	4	- - -	- - -	- - -	6,400 0 0	- - -	- - -	- - -	- - -	307 3 5	307 3 5
17. 2,007 10 0	4	- - -	- - -	- - -	2,007 10 0	- - -	- - -	- - -	- - -	10 18 4	10 18 4
18. 8,833 6 8	2½	- - -	- - -	- - -	8,833 6 8	- - -	63 0 0	- - -	- - -	165 2 11	228 2 11
19. 450 0 0	4	- - -	- - -	2,220 18 0	2,670 18 0	- - -	22 15 0	- - -	- - -	- - -	22 15 0
20. 8,651 0 0	5	70 3 5	607 8 8	- - -	9,328 12 1	- - -	- - -	- - -	- - -	479 9 3	479 9 3
21. 4,970 0 0	4	38 8 7	46 4 0	- - -	5,054 12 7	- - -	- - -	- - -	- - -	151 17 10	151 17 10
66,849 16 0	- -	164 19 7	7,678 1 8	2,272 4 11	76,965 2 2	48 2 2	85 15 0	12 17 1	184 14 10	6,637 6 5	6,968 15 6
1. 1,500 0 0	2	- - -	- - -	- - -	1,500 0 0	- - -	- - -	- - -	- - -	276 16 6	276 16 6
2. 4,000 0 0	4½	- - -	135 0 0	- - -	4,135 0 0	- - -	- - -	12 0 0	- - -	96 0 3	108 0 3
3. 4,384 0 0	3	- - -	120 11 4	- - -	4,504 11 4	- - -	- - -	- - -	- - -	70 8 9	70 8 9
4. 200 0 0	5	75 5 5	6 10 11	- - -	281 16 4	- - -	- - -	- - -	- - -	127 15 9	127 15 9
5. 2,115 0 0	5	- - -	105 15 0	- - -	2,220 15 0	- - -	- - -	- - -	- - -	299 7 11	299 7 11
6. 11,300 0 0	5	- - -	566 8 11	- - -	11,866 8 11	- - -	- - -	- - -	- - -	794 1 7	794 1 7
7. 200 0 0	4½	- - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	322 3 9	322 3 9
8. 3,037 10 0	2½	- - -	0 12 1	- - -	3,038 2 1	48 3 4	- - -	- - -	24 1 2	530 8 2	602 12 8
9. 1,100 0 0	3½	- - -	19 5 0	319 13 1	1,438 18 1	- - -	- - -	- - -	- - -	- - -	- - -
10. - - -	- - -	- - -	- - -	49 0 6	49 0 6	- - -	- - -	- - -	- - -	- - -	- - -
11. 4,177 0 0	3	- - -	125 6 2	- - -	4,302 6 2	- - -	- - -	- - -	12 18 4	347 2 7	360 0 11
12. 2,150 0 0	5	11 1 4	90 16 3	14 17 8	2,266 15 3	- - -	- - -	- - -	- - -	- - -	- - -
13. 730 0 0	3	- - -	- - -	- - -	730 0 0	- - -	- - -	- - -	- - -	23 13 2	23 13 2
14. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	315 10 0	315 10 0

d Reduced by new Local Act.

e A portion transferred to floating debt.

f Reduced by consent.

A For debts of 351l., and including 114l. paid off debt on Eastern Division.

l For debts of 553l. 4s. 11d.

p For debts of 100l.

q For debts of 250l.

1. NAMES OF COUNTIES AND TRUSTS.	INCOME.							
	2. Balance in Treasurer's Hands on 1st Jan. 1863.	3. Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF OXFORD—cont.								
15. Henley and Dorchester - -	682 18 9	- - -	936 0 0	- - -	- - -	0 10 0	0 4 6	- - -
16. St. Clements - - -	672 17 7	- - -	894 11 8	- - -	- - -	- - -	- - -	- - -
17. Stokenchurch and Woodstock - -	757 6 2	- - -	1,783 6 6	- - -	- - -	- - -	28 16 6	- - -
18. Ditto, Islip Branch - - -	- - -	- - -	99 10 0	- - -	- - -	- - -	- - -	- - -
19. Thame and Bicester - - -	- - -	20 19 8	465 0 0	74 16 6	- - -	- - -	50 0 0	- - -
20. Thame and Postcombe - - -	72 15 10	- - -	130 0 0	- - -	- - -	- - -	- - -	- - -
21. Woodstock and Rollright Lane - -	97 3 9	- - -	420 10 0	- - -	- - -	- - -	- - -	- - -
£	5,660 19 4	500 14 4	13,388 13 9	557 19 2	- - -	0 10 0	132 12 2	- - -
COUNTY OF RUTLAND.								
1. Grantham, South District - - -	56 10 8	- - -	460 12 10	- - -	- - -	1 2 0	2 0 0	- - -
2. Leicester and Peterborough, Up- pingham District - - -	211 16 9	- - -	407 13 4	- - -	- - -	- - -	c 332 10 9	- - -
3. Nottingham and Kettering, South Division - - -	47 4 8	- - -	639 18 4	- - -	- - -	- - -	11 16 1	- - -
4. Oakham - - -	0 6 8	- - -	468 5 0	- - -	- - -	0 11 4	0 8 7	- - -
£	315 18 9	- - -	1,976 9 6	- - -	- - -	1 13 4	346 15 5	- - -
COUNTY OF SALOP.								
1. Bishop's Castle, First District - -	- - -	31 0 5	1,308 5 4	130 0 11	- - -	0 3 0	30 16 5	- - -
2. Bridgnorth and Shifnal - - -	63 5 10	- - -	d 187 16 3	- - -	- - -	- - -	- - -	- - -
3. Burliton and Llanymynech - - -	63 17 4	- - -	315 16 8	- - -	- - -	- - -	14 0 0	- - -
4. Cleobury Mortimer District - - -	251 19 5	- - -	712 0 0	75 11 8	- - -	- - -	23 12 3	- - -
5. Cleobury North and Ditton Priors - -	99 18 5	- - -	361 16 8	123 2 0	- - -	- - -	20 0 0	- - -
6. Coalbrookdale and Wellington - -	220 0 0	- - -	342 2 3	- - -	- - -	- - -	- - -	- - -
7. Ellesmere District - - -	312 15 0	- - -	448 13 4	- - -	- - -	- - -	4 15 0	- - -
8. Ellesmere, Wem Division - - -	20 1 3	- - -	138 0 0	- - -	- - -	1 0 0	- - -	- - -
9. Honnington and Hilton - - -	43 5 6	- - -	20 19 6	- - -	- - -	- - -	- - -	- - -
10. Leighton and Buildwas - - -	- - -	33 13 8	134 11 0	- - -	- - -	- - -	15 2 0	- - -
11. Ludlow Roads (Three Districts Consolidated) - - -	378 2 3	- - -	3,008 15 4	- - -	- - -	1 19 0	59 10 0	- - -
12. Madeley - - -	273 14 5	- - -	623 19 10	- - -	- - -	- - -	3 0 0	- - -
13. Minsterley and Churchstoke - - -	2 7 10	- - -	375 8 1	76 10 0	- - -	- - -	0 10 0	- - -
14. Morville and Shipton - - -	28 18 5	- - -	129 2 9	56 15 0	- - -	- - -	- - -	- - -
15. Newport and Ternhill - - -	73 5 10	- - -	220 0 0	- - -	- - -	- - -	2 18 9	- - -
16. Oswestry - - -	287 7 3	- - -	2,502 10 4	- - -	- - -	0 19 5	98 13 4	- - -
17. Preston Brockhurst - - -	122 3 2	- - -	1,357 0 0	- - -	- - -	1 0 0	32 18 1	- - -
18. Shifnal District - - -	173 12 7	- - -	265 4 0	- - -	- - -	- - -	- - -	- - -
19. Shrewsbury (Nine Districts) - - -	539 2 6	- - -	2,474 10 11	10 15 3	- - -	1 16 10	116 6 1	- - -
20. Shrewsbury, Wenlock, and Bridg- north - - -	278 5 0	- - -	1,436 8 4	- - -	- - -	7 4 7	42 0 0	- - -
21. Watling Street, Wellington District -	473 7 1	- - -	1,012 1 8	- - -	- - -	- - -	7 10 0	- - -
22. Wem and Bron-y-Garth, First District - - -	89 1 7	- - -	465 0 0	- - -	- - -	- - -	12 0 0	- - -
23. Ditto, Second District - - -	16 0 7	- - -	- - -	- - -	- - -	- - -	- - -	1,610 0 0
24. Wenlock - - -	- - -	106 14 2	638 14 8	- - -	- - -	- - -	h 124 18 11	- - -
25. Weston Gate (Bewdley Act) - - -	78 4 8	- - -	171 0 0	100 18 4	- - -	- - -	4 10 6	- - -
26. Whitchurch and Madeley - - -	- - -	35 10 7	664 1 5	- - -	- - -	- - -	8 0 0	- - -
£	3,888 15 11	206 18 10	19,313 18 4	573 13 2	- - -	14 2 10	621 1 4	1,610 0 0
COUNTY OF SOMERSET.								
1. Bath - - -	933 5 10	- - -	6,065 4 7	- - -	- - -	5 3 3	145 10 0	- - -
2. Black Dog - - -	87 12 9	- - -	1,385 0 0	231 15 0	- - -	- - -	68 11 0	- - -
3. Bridgewater - - -	105 1 8	- - -	3,663 6 8	- - -	- - -	0 7 6	14 18 0	- - -
4. Bruton - - -	534 7 11	- - -	1,480 19 10	- - -	- - -	0 3 0	- - -	- - -
5. Chard - - -	798 11 3	- - -	823 8 9	- - -	- - -	- - -	- - -	- - -
6. Crewkerne - - -	170 11 8	- - -	1,565 8 4	- - -	- - -	0 6 9	11 15 0	- - -
7. Frome - - -	484 16 0	- - -	1,783 7 8	- - -	- - -	- - -	141 7 0	- - -
8. High Ham and Ashcott - - -	6 11 8	- - -	81 5 0	- - -	- - -	- - -	- - -	- - -
9. Ilchester - - -	- - -	63 17 5	737 0 0	- - -	- - -	- - -	39 4 4	- - -
10. Ilminster - - -	368 7 8	- - -	1,454 3 4	- - -	- - -	- - -	- - -	- - -
11. Langport, Somerton, and Castle Cary - - -	642 12 3	- - -	2,177 8 4	757 14 4	- - -	- - -	31 10 0	- - -

a Paid to parishes. b Including team labour. c Including receipts and payments on account of the Leicester district.
h Including 120*l*. from sale of old toll-houses.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
936 14 6	227 8 8	199 4 8	217 1 1	- - -	10 7 5	18 8 8	- - -	63 0 0	100 0 0
894 11 8	- - -	- - -	- - -	- - -	- - -	15 10 6	- - -	- - -	- - -
1,812 3 0	278 1 1	338 6 5	593 6 1	- - -	1 17 9	24 1 11	- - -	35 0 0	80 0 0
99 10 0	a 74 3 8	- - -	- - -	- - -	- - -	0 7 0	- - -	- - -	- - -
589 16 6	140 17 7	- - -	b 222 2 7	- - -	1 10 0	4 8 4	7 0 0	10 0 0	30 0 0
130 0 0	19 6 8	- - -	- - -	- - -	- - -	- - -	3 0 0	5 0 0	- - -
420 10 0	228 8 3	66 0 0	23 13 0	- - -	10 8 4	33 16 8	- - -	35 0 0	52 0 0
14,079 15 1	4,438 6 6	1,587 18 0	2,331 17 6	- - -	152 13 10	485 0 6	70 10 0	430 14 0	752 16 0
463 14 10	116 2 2	35 10 0	73 11 2	- - -	19 9 10	- - -	- - -	20 0 0	39 0 0
740 4 1	175 6 2	107 3 8	136 13 4	- - -	- - -	18 5 7	- - -	10 0 0	31 4 0
651 14 5	153 1 8	112 7 8	209 19 6	- - -	- - -	18 0 1	- - -	10 0 0	46 16 0
469 4 11	121 3 7	49 8 2	196 7 7	- - -	1 0 0	17 2 4	- - -	20 0 0	50 0 0
2,324 18 3	565 13 7	304 9 6	616 11 7	- - -	20 9 10	53 8 0	- - -	60 0 0	167 0 0
1,469 5 8	1,232 18 1	83 7 1	- - -	- - -	0 17 6	9 17 9	35 0 0	25 0 0	120 0 0
187 16 3	e 140 11 0	- - -	- - -	- - -	- - -	- - -	- - -	10 10 0	- - -
329 16 8	150 5 6	23 7 0	63 1 6	- - -	- - -	0 11 6	1 0 0	- - -	16 0 0
811 3 11	220 15 6	110 14 10	- - -	- - -	3 10 0	28 10 7	- - -	15 0 0	88 0 0
504 18 8	132 3 6	80 7 10	- - -	- - -	3 0 0	5 16 2	- - -	- - -	30 0 0
342 2 3	58 12 4	19 6 0	- - -	- - -	- - -	7 9 0	- - -	- - -	15 0 0
453 8 4	133 13 10	47 9 9	6 19 6	- - -	4 0 0	22 19 0	- - -	25 0 0	40 0 0
139 0 0	44 12 2	4 18 9	4 16 0	- - -	- - -	42 14 5	10 0 0	10 0 0	- - -
20 19 6	7 16 2	10 10 0	6 10 0	- - -	- - -	- - -	- - -	- - -	- - -
149 13 0	32 10 3	13 7 6	0 18 0	- - -	- - -	3 4 1	- - -	8 0 0	12 10 0
3,070 4 4	923 15 3	722 7 1	618 18 9	- - -	11 2 10	192 19 9	25 0 0	21 0 0	160 0 0
626 19 10	234 16 4	147 18 3	- - -	- - -	- - -	54 11 7	- - -	- - -	30 0 0
452 8 1	66 17 10	38 11 10	55 10 0	- - -	- - -	0 7 2	- - -	15 0 0	15 12 0
185 17 9	22 16 8	33 11 0	17 13 4	- - -	0 16 0	4 12 5	- - -	20 0 0	16 0 0
222 18 9	e 135 0 0	- - -	- - -	- - -	- - -	32 3 3	7 7 0	7 7 0	10 10 0
2,602 3 1	1,524 10 9	192 6 9	345 4 11	- - -	6 15 0	75 1 11	- - -	50 0 0	105 0 0
1,390 18 1	311 7 5	173 5 11	112 16 0	- - -	29 6 7	39 14 0	- - -	30 0 0	70 0 0
265 4 0	e 160 0 0	- - -	- - -	- - -	- - -	0 8 9	- - -	25 0 0	10 10 0
2,603 9 1	f 1,017 4 4	454 13 3	- - -	- - -	11 14 0	40 7 5	- - -	60 0 0	120 0 0
1,485 12 11	483 2 3	156 19 9	51 6 0	- - -	5 0 0	62 6 11	- - -	62 10 0	102 0 0
1,019 11 8	g 371 1 8	152 14 0	- - -	- - -	- - -	36 9 11	- - -	28 0 0	120 0 0
477 0 0	191 19 9	55 16 3	29 11 9	- - -	3 0 0	15 18 7	- - -	- - -	31 17 6
1,610 0 0	- - -	- - -	- - -	470 7 6	- - -	- - -	- - -	- - -	- - -
763 13 7	308 10 5	161 18 6	19 7 11	- - -	- - -	14 18 10	- - -	18 0 0	70 0 0
276 8 10	42 4 10	40 14 1	- - -	- - -	- - -	2 5 10	- - -	5 0 0	12 0 0
672 1 5	264 14 0	64 7 0	63 5 0	- - -	3 14 5	41 17 1	- - -	30 0 0	50 0 0
22,132 15 8	8,211 19 10	2,788 12 5	1,395 18 8	470 7 6	82 16 4	735 5 11	78 7 0	465 7 0	1,244 19 6
6,215 17 10	956 10 7	547 0 5	1,528 11 6	- - -	65 4 1	73 1 2	70 0 0	10 0 0	290 0 0
1,685 6 0	501 0 5	138 8 1	30 15 6	- - -	19 14 9	26 11 5	25 0 0	30 0 0	110 0 0
3,678 12 2	688 0 7	300 9 1	557 15 5	- - -	3 10 9	64 2 9	- - -	70 0 0	190 0 0
1,481 2 10	e 840 0 0	- - -	- - -	- - -	- - -	31 15 7	10 0 0	30 0 0	70 0 0
823 8 9	e 580 0 0	- - -	- - -	140 0 0	- - -	29 0 4	- - -	40 0 0	- - -
1,577 10 1	228 1 2	116 15 1	157 7 10	136 10 0	- - -	64 15 9	20 0 0	40 0 0	60 0 0
1,924 14 8	678 16 1	247 13 3	26 6 1	8 0 0	27 14 1	42 18 7	25 0 0	50 0 0	220 0 0
81 5 0	- - -	- - -	- - -	- - -	- - -	7 1 0	- - -	10 0 0	- - -
776 4 4	148 14 4	95 13 1	115 0 10	- - -	14 11 6	10 19 1	- - -	30 0 0	100 0 0
1,454 8 4	236 2 9	107 19 4	74 0 5	- - -	39 12 8	38 7 1	20 0 0	42 0 0	80 0 0
2,966 7 8	584 11 11	517 19 2	479 3 11	- - -	33 8 9	63 18 11	- - -	50 0 0	155 0 0

d Including 50*l*. from Shiffnal district.

e Contract work.

f Including materials.

g Including contract work.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF OXFORD—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
15. Henley and Dorchester - - -	- - -	23 17 3	- - -	- - -	5 12 0	- - -	864 19
16. St. Clements - - -	- - -	788 7 8	- - -	- - -	4 19 0	- - -	808 17
17. Stokenchurch and Woodstock - - -	- - -	351 14 4	- - -	- - -	2 19 3	- - -	1,705 6 1
18. Ditto, Islip Branch - - -	- - -	17 17 6	- - -	- - -	7 1 10	- - -	99 10
19. Thame and Bicester - - -	- - -	67 10 0	- - -	- - -	5 13 4	- - -	489 1 1
20. Thame and Postcombe - - -	- - -	51 13 4	- - -	a 63 0 0	4 13 4	- - -	146 13
21. Woodstock and Rollright Lane - - -	3 3 0	12 19 11	- - -	- - -	10 15 0	- - -	476 4
	56 15 0	2,712 8 11	88 3 4	606 13 5	151 10 11	- - -	13,865 7 1
COUNTY OF RUTLAND.							
1. Grantham, South District - - -	- - -	35 5 10	- - -	92 4 6	5 1 9	- - -	436 5
2. Leicester and Peterborough, Up- pingham District - - -	8 6 10	95 11 0	- - -	- - -	b 359 19 1	- - -	942 9
3. Nottingham and Kettering, South Division - - -	12 10 2	13 15 0	- - -	- - -	c 74 13 2	- - -	651 3
4. Oakham - - -	- - -	- - -	10 0 0	- - -	5 19 5	- - -	471 1
	20 17 0	144 11 10	10 0 0	92 4 6	445 13 5	- - -	2,500 19
COUNTY OF SALOP.							
1. Bishop's Castle, First District - - -	11 16 8	125 6 3	- - -	200 0 0	50 2 0	- - -	1,894 5
2. Bridgnorth and Shiffnal - - -	16 14 2	46 10 0	- - -	- - -	5 15 10	- - -	220 1
3. Burlton and Llanymynech - - -	- - -	74 14 6	- - -	50 0 0	10 3 0	- - -	389 3
4. Cleobury Mortimer District - - -	1 3 10	96 14 9	15 0 4	e 225 0 0	37 12 0	- - -	842 1
5. Cleobury North and Ditton Priors - - -	20 4 5	85 8 8	- - -	f 190 0 0	13 15 4	- - -	560 15 1
6. Coalbrookdale and Wellington - - -	33 15 4	135 16 8	- - -	- - -	0 10 6	- - -	270 9 1
7. Ellesmere District - - -	- - -	199 18 2	- - -	- - -	9 2 1	- - -	489 2
8. Ellesmere, Wem Division - - -	2 19 5	10 0 0	- - -	- - -	6 1 0	- - -	136 1
9. Honnington and Hilton - - -	3 7 0	- - -	- - -	- - -	1 9 2	- - -	29 12
10. Leighton and Buildwas - - -	- - -	28 19 0	- - -	- - -	3 4 9	- - -	102 13
11. Ludlow Roads (Three Districts Consolidated) - - -	- - -	78 2 1	- - -	g 71 0 0	7 11 6	- - -	2,831 17
12. Madeley - - -	23 16 9	6 6 5	- - -	- - -	- - -	- - -	497 9
13. Minsterley and Churchstoke - - -	25 16 11	- - -	- - -	225 0 0	5 17 1	- - -	448 12 1
14. Morville and Shipton - - -	0 15 0	75 0 0	- - -	- - -	1 12 8	- - -	192 17
15. Newport and Ternhill - - -	11 13 0	- - -	- - -	- - -	1 12 6	- - -	205 12
16. Oswestry - - -	- - -	180 13 7	- - -	h 300 0 0	65 16 7	- - -	2,845 9
17. Preston Brookhurst - - -	- - -	226 6 8	- - -	i 140 0 0	22 19 1	- - -	1,155 15
18. Shiffnal District - - -	- - -	- - -	- - -	120 0 0	10 13 2	- - -	326 11 1
19. Shrewsbury (Nine Districts) - - -	37 14 0	337 9 3	128 4 5	117 10 0	45 8 7	- - -	2,370 5
20. Shrewsbury, Wenlock, and Bridg- north - - -	16 8 2	257 1 8	12 4 4	e 225 0 0	16 18 6	- - -	1,450 17
21. Watling Street, Wellington District - - -	23 7 2	- - -	36 0 8	- - -	52 2 8	- - -	819 16
22. Wem and Bron-y-Garth, First District - - -	- - -	16 0 0	78 0 0	- - -	8 7 11	- - -	430 11
23. Ditto, Second District - - -	- - -	- - -	1,503 2 6	- - -	121 7 0	- - -	2,094 17
24. Wenlock - - -	- - -	- - -	- - -	- - -	12 7 5	- - -	605 3
25. Weston Gate (Bewdley Act) - - -	2 3 10	39 14 4	- - -	- - -	12 3 1	- - -	156 6
26. Whitechurch and Madeley - - -	60 0 0	82 10 0	- - -	- - -	11 13 10	- - -	672 1
	291 15 8	2,102 12 0	1,772 12 3	1,863 10 0	584 7 3	- - -	22,038 11
COUNTY OF SOMERSET.							
1. Bath - - -	26 0 5	1,136 6 6	119 0 0	o 877 10 0	6 4 0	- - -	5,702 8
2. Black Dog - - -	39 15 1	622 15 6	- - -	- - -	39 3 10	- - -	1,583 4
3. Bridgwater - - -	- - -	398 17 2	- - -	p 1,346 10 0	71 18 9	- - -	3,691 4
4. Bruton - - -	- - -	433 14 4	- - -	- - -	47 0 0	- - -	1,462 9 1
5. Chard - - -	33 6 0	53 3 4	153 17 7	100 0 0	84 14 2	- - -	1,214 1
6. Crewkerne - - -	18 11 1	296 16 4	108 8 7	400 0 0	17 8 6	- - -	1,664 14
7. Frome - - -	6 9 6	86 15 9	160 0 0	500 0 0	79 19 10	- - -	2,159 13
8. High Ham and Ashcott - - -	- - -	31 3 6	- - -	r 17 10 0	7 8 7	- - -	73 3
9. Ilchester - - -	- - -	45 0 0	- - -	75 0 0	22 7 2	- - -	657 6
10. Ilminster - - -	49 18 6	484 4 10	- - -	e 288 0 0	70 15 8	- - -	1,531 1
11. Langport, Somerton, and Castle Cary - - -	- - -	443 17 3	- - -	t 607 10 0	53 1 10	- - -	2,988 11

(Continued from page 55.)

a For debts of 66l. 13s. 4d. b Including receipts and payments on account of the Leicester district. c Including 58l. 8s. 6d. to centre division.
i Reduced by Provisional Order upon part of the debt. k For debts of 150l. l Including 350l. at 5 per cent.
p For debts of 1,382l. 10s. q Including 2,550l. at 3l. 3s. per cent. and 1,550l. at 2l. 16s. per cent. r For debts of 50l.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5. 750 0 0	4½	-	65 9 5	-	815 9 5	-	-	-	-	754 13 6	754 13 6
3. 15,164 0 0	4 & 5	-	2,035 19 9	-	17,199 19 9	-	-	-	-	758 12 1	758 12 1
7. 12,805 0 0	3½	171 7 5	371 16 0	-	13,348 3 5	-	-	-	-	864 2 4	864 2 4
3. 550 0 0	3½	-	-	-	550 0 0	-	-	-	-	-	-
3. 1,350 0 0	5	-	16 17 10	-	1,366 17 10	-	-	-	-	79 15 0	79 15 0
0. 950 0 0	5	-	35 13 0	-	985 13 0	-	-	-	-	56 2 6	56 2 6
1. 600 0 0	4½	-	53 0 0	-	653 0 0	-	-	-	-	41 9 7	41 9 7
67,062 10 0	-	257 14 2	3,749 1 8	383 11 3	71,452 17 1	48 3 4	-	12 0 0	36 19 6	5,758 3 5	5,855 6 3
1. 830 0 6	4	-	-	-	830 0 6	-	-	-	-	84 0 3	84 0 3
2. 2,433 6 8	4½	-	174 16 4	-	2,608 3 0	-	-	-	-	9 11 2	9 11 2
3. 30 13 9	5	-	1 10 10	-	32 4 7	26 13 4	-	-	-	47 15 10	74 9 2
4. - - -	-	-	-	1 9 6	1 9 6	-	-	-	-	-	-
3,294 0 11	-	-	176 7 2	1 9 6	3,471 17 7	26 13 4	-	-	-	141 7 3	168 0 7
1. 4,080 0 0	3	-	-	456 0 1	4,536 0 1	50 15 0	-	-	-	-	50 15 0
2. 1,200 0 0	4	-	-	-	1,200 0 0	35 0 0	-	-	-	31 1 1	66 1 1
3. d 1,100 0 0	3½	-	33 13 9	-	1,133 13 9	42 0 0	-	-	-	4 11 0	46 11 0
4. 3,600 0 0	2½	-	-	-	3,600 0 0	-	-	-	-	221 1 6	221 1 6
5. 2,740 0 0	3	-	-	-	2,740 0 0	-	-	-	-	44 1 2	44 1 2
6. 3,400 0 0	4	-	136 0 0	-	3,536 0 0	32 10 0	-	-	-	291 12 5	324 2 5
7. 3,000 0 0	5	60 0 0	109 13 7	-	3,169 13 7	-	-	-	-	277 1 0	277 1 0
8. 200 4 0	5	-	-	-	200 0 0	-	-	-	10 16 0	22 19 6	33 15 6
9. 420 0 0	none	-	-	-	420 0 0	-	-	-	-	34 12 8	34 12 8
10. 1,108 0 0	2½	-	48 2 4	-	1,156 2 4	-	-	-	-	13 5 9	13 5 9
11. 2,250 0 0	3 & 4	-	-	-	2,250 0 0	-	-	-	-	616 9 4	616 9 4
12. 30 0 0	5	-	-	-	30 0 0	9 13 6	-	-	-	403 4 11	412 18 5
13. 10,548 6 11	3 to 5	60 0 0	12,803 12 5	-	23,411 19 4	-	7 10 0	-	-	6 3 1	13 13 1
14. 10,900 0 0	3	-	4,999 11 6	-	15,899 11 6	-	64 0 0	-	-	21 19 1	85 19 1
15. - - -	-	-	-	-	-	-	-	-	-	90 11 10	90 11 10
16. 4,439 4 6	i 4	-	88 16 0	-	4,528 0 6	63 11 4	-	-	-	44 0 10	107 12 2
17. 4,800 0 0	4½	-	-	-	4,800 0 0	-	-	-	-	357 5 7	357 5 7
18. 1,560 0 0	none	-	-	-	1,560 0 0	-	-	-	65 12 2	112 4 8	177 16 10
19. 7,747 10 0	4 & 5	-	-	-	7,747 10 0	-	-	-	-	772 6 4	772 6 4
20. 16,550 0 0	3½	-	8 8 8	-	6,558 8 8	76 9 4	-	-	-	313 0 4	389 9 8
21. - - -	-	-	-	-	-	-	-	-	-	673 2 8	673 2 8
22. 2,100 0 0	4	89 0 0	133 7 9	-	2,322 7 9	-	-	-	-	135 9 10	135 9 10
23. m 6,472 10 0	5	-	-	468 16 5	6,941 6 5	-	-	-	-	51 16 4	109 0 4
24. - - -	-	-	-	-	-	57 4 0	-	-	-	198 7 6	198 7 6
25. 2,000 0 0	2	-	-	-	2,000 0 0	-	-	-	-	-	-
26. 1,650 0 0	5	-	10 0 0	35 10 6	1,695 10 6	7 10 0	-	-	-	-	7 10 0
81,895 11 5	-	209 0 0	18,371 6 0	960 7 0	101,436 4 5	374 13 2	71 10 0	-	76 8 2	4,736 8 5	5,258 19 9
1. 24,433 17 0	4½	324 7 1	-	-	24,758 4 1	-	-	-	-	1,446 15 0	1,446 15 0
2. 31,139 19 1	2	-	-	-	31,139 19 1	-	-	49 10 0	-	189 14 2	239 4 2
3. 6,840 0 0	4 to 5	3 4 8	236 14 1	-	7,109 18 9	46 13 4	-	-	-	92 9 4	189 2 8
4. q 9,450 0 0	3½	-	412 19 6	-	9,862 19 6	26 11 10	-	-	-	553 0 10	579 12 8
5. 1,250 0 0	4 & 5	-	75 0 0	-	1,325 0 0	-	-	-	-	407 18 7	407 18 7
6. 7,200 0 0	4	-	-	-	7,200 0 0	-	-	-	-	83 7 5	83 7 5
7. 1,600 0 0	4½	-	-	-	1,600 0 0	-	-	136 7 0	-	249 17 6	386 4 6
8. 2,540 0 0	1½	-	107 18 6	-	2,647 18 6	-	-	-	-	14 13 7	14 13 7
9. 825 0 0	5	-	-	-	825 0 0	-	-	-	-	55 0 11	55 0 11
10. s 9,750 0 0	5	-	297 3 9	-	10,047 3 9	11 2 10	-	-	-	291 9 9	302 12 7
11. 14,090 0 0	3	10 9 3	279 10 6	-	14,379 19 9	17 0 0	-	-	-	620 8 2	637 8 2

d Including 100l. at 4 per cent.

e For debts of 300l.

f For debts of 200l.

g For debts of 101l.

h For debts of 341l.

m Including 3,472l. 10s. at 4 per cent.

n None has ever been paid.

o For debts of 900l.

s Including 2,350l. at 4½ per cent.

t For debts of 700l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9. Amount of Money borrowed of the Securi- ty of the Tol-
	Balance in Treasurers' Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF SOMERSET— <i>continued.</i>										
12. Martock - - - - -	290	8 8	-	- -	490	0 0	-	- -	-	- -
13. Ditto, South Petherton Roads -	135	9 8	-	- -	220	0 0	-	- -	-	- -
14. "Minehead Roads" (United) -	21	3 8	-	- -	1,733	0 0	-	- -	0 5 0	- -
15. Radstock - - - - -	-	- -	92	2 0	828	11 0	-	1 18 9	3 17 6	- -
16. Shepton Mallet - - - - -	-	- -	39	17 7	2,178	13 4	-	13 6 9	27 9 0	- -
17. Taunton - - - - -	-	- -	428	2 3	4,060	0 0	-	- -	94 19 3	- -
18. Wedmore - - - - -	253	1 1	-	- -	305	0 0	-	- -	-	- -
19. Wells - - - - -	314	5 4	-	- -	1,815	0 0	-	- -	28 15 8	- -
20. Wells and Highbridge - - - -	52	2 5	-	- -	342	13 11	-	- -	-	- -
21. West Harptrey - - - - -	122	2 7	-	- -	487	0 0	43 16 9	-	-	- -
22. Weston-super-Mare and Worle -	3	15 6	-	- -	127	16 1	-	- -	0 2 0	- -
23. Wincanton - - - - -	-	- -	2	1 10	1,050	0 0	-	- -	32 17 6	- -
24. Wiveliscombe - - - - -	587	4 4	-	- -	1,016	0 0	-	- -	-	- -
25. Yeovil - - - - -	1,712	14 2	-	- -	1,438	1 10	-	- -	18 5 0	- -
£	7,624	6 1	633	1 1	37,308	3 8	1,033	6 1	21 6 0	659 6 3
COUNTY OF STAFFORD.										
1. Albrighton and Tong - - - -	22	11 1	-	- -	158	0 0	-	- -	-	- -
2. Ashborne to Leek - - - - -	38	0 6	-	- -	510	3 0	-	- -	-	- -
3. Ashby-de-la-Zouch to Tutbury -	47	7 6	-	- -	1,094	10 4	-	- -	-	- -
4. Bilston - - - - -	100	15 4	-	- -	2,555	0 0	-	- -	-	- -
5. Birmingham and Wednesbury -	884	12 11	-	- -	5,323	18 4	-	- -	121 0 4	- -
6. Blyth Marsh - - - - -	1,741	1 11	-	- -	3,141	13 4	-	- -	-	- -
7. Burton-upon-Trent to Abbot's Bromley - - - - -	139	16 10	-	- -	211	10 0	-	- -	-	- -
8. Butterton Moor, Warslow, Har- tington, and Longnor - - - -	319	2 6	-	- -	314	0 0	30 2 0	-	-	- -
9. Cannock and Penkridge - - - -	28	11 2	-	- -	120	0 0	-	- -	-	- -
10. Cheadle (Five Districts consoli- dated) - - - - -	-	- -	130	19 3	1,853	13 4	129 0 0	-	7 9 4	- -
11. Darlaston - - - - -	93	9 4	-	- -	1,060	0 0	-	- -	11 0 0	- -
12. Darley Moor and Ellaston - -	82	1 2	-	- -	145	1 3	-	- -	-	- -
13. Dudley and Wolverhampton -	296	13 11	-	- -	2,660	0 0	-	- -	-	- -
14. Eccleshall, Newport, and Watling Street - - - - -	415	13 0	-	- -	545	15 0	-	- -	-	- -
15. Great Chell and Shelton - - -	29	10 8	-	- -	317	3 0	-	- -	-	- -
16. Handsworth and Perry Bar (United) - - - - -	396	1 4	-	- -	687	2 4	-	- -	-	- -
17. Hanley and Bucknall - - - -	70	9 1	-	- -	1,877	1 8	-	- -	8 0 0	- -
18. High Bridges and Uttoxeter - -	150	15 6	-	- -	298	0 0	-	- -	-	- -
19. Lawton, Burslem, and Newcastle- under-Lyme - - - - -	623	17 9	-	- -	1,814	16 8	-	- -	20 11 2	- -
20. Leek, Buxton, and Monyash - -	640	4 10	-	- -	658	0 0	129 2 4	30 10 0	8 17 3	- -
21. Lichfield (United) - - - - -	471	0 10	-	- -	1,288	18 4	-	- -	-	- -
22. New Biddulph - - - - -	65	9 5	-	- -	235	0 0	-	- -	-	- -
23. Newcastle-under-Lyme and Dray- ton - - - - -	530	2 9	-	- -	990	0 0	-	- -	-	- -
24. Newcastle-under-Lyme and Ec- cleshall - - - - -	147	6 8	-	- -	159	17 5	-	- -	3 0 0	- -
25. Newcastle-under-Lyme to Leek -	872	16 3	-	- -	2,000	0 0	-	- -	57 7 4	- -
26. Newcastle-under-Lyme and Nant- wich - - - - -	154	17 11	-	- -	1,269	9 4	-	- -	19 9 9	- -
27. Newport and Stonnall - - - -	371	5 4	-	- -	554	11 8	-	- -	-	- -
28. Rugeley and Stone - - - - -	79	3 7	-	- -	418	8 4	20 0 0	-	13 0 0	- -
29. Ditto, Alrewas Branch - - - -	133	1 9	-	- -	204	8 4	52 10 0	-	-	- -
30. Ditto, Fillybrook Branch - - -	2	10 11	-	- -	50	0 0	-	- -	-	- -
31. Sandon, Hugbridge, Hilderstone, and Draycott-in-the-Moors - -	258	5 5	-	- -	506	7 0	-	- -	10 6 6	- -
32. Sedgley Roads - - - - -	92	5 0	-	- -	528	0 0	-	- -	8 13 2	- -
33. Ditto, New Roads - - - - -	251	16 1	-	- -	590	0 0	-	- -	7 15 9	- -
34. Spath and Hanging Bridge - - -	41	17 2	-	- -	313	6 8	-	- -	-	- -
35. Stafford, Sandon, and Eccleshall -	665	19 0	-	- -	631	6 6	-	- -	13 0 0	- -
36. Stafford, Uttoxeter, Church Bridge and Newport - - - - -	597	2 10	-	- -	896	16 8	-	- -	-	- -
37. Stone, Lane End, and Trentham -	98	0 11	-	- -	622	15 8	-	- -	-	- -
38. Stone, Stafford, and Penkridge -	9	7 8	-	- -	323	0 0	-	- -	5 0 0	- -
39. Stourbridge and Bridgnorth - -	96	6 6	-	- -	400	0 0	-	- -	-	- -
40. Streetway and Wordsley Green, and Wolverhampton and Can- nock - - - - -	2,237	15 9	-	- -	1,400	8 4	-	0 16 0	53 17 10	- -
41. Tamworth - - - - -	59	14 4	-	- -	1,001	8 4	-	0 5 6	0 12 6	- -
42. Tunstall and Bosley - - - - -	55	6 5	-	- -	801	0 0	-	- -	-	- -

a Including materials, &c.

b Including materials, &c.

c Including 320*l.* to Bilston Township.

EXPENDITURE.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.		19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			
							Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12. 490 0 0	a 470 0 0	- - -	- - -	- - -	- - -	- - -	- - -	15 0 0	10 0 0	
13. 220 0 0	a 100 14 1	- - -	- - -	- - -	- - -	- - -	3 0 0	8 0 0	1 0 0	
14. 1,735 5 0	135 4 9	113 10 0	6 10 0	- - -	- - -	44 5 0	30 0 0	52 10 0	100 0 0	
15. 834 7 3	247 0 4	203 7 6	215 18 4	- - -	13 15 0	9 1 4	5 0 0	25 0 0	119 16 0	
16. 2,219 9 1	489 14 7	20 14 7	1,291 8 7	- - -	- - -	85 14 10	20 0 0	45 0 0	160 0 0	
17. 4,154 19 3	1,079 1 10	82 5 0	1,182 11 4	- - -	- - -	106 5 3	- - -	50 0 0	160 0 0	
18. 305 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -	
19. 1,843 15 8	361 6 3	263 1 6	374 13 3	- - -	11 8 0	99 19 3	26 5 0	50 0 0	120 0 0	
20. 342 13 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
21. 530 16 9	208 0 0	123 3 5	7 1 9	- - -	4 2 5	21 14 5	15 0 0	10 0 0	42 0 0	
22. 127 18 1	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	10 2 5	- - -	
23. 1,082 17 6	b 729 11 4	- - -	- - -	- - -	- - -	14 18 4	15 0 0	40 0 0	100 0 0	
24. 1,016 0 0	- - -	- - -	- - -	- - -	- - -	73 1 9	20 0 0	30 0 0	25 0 0	
25. 1,456 6 10	408 15 6	398 2 4	212 18 7	- - -	32 2 2	68 6 4	- - -	40 0 0	100 0 0	
39,022 2 0	9,671 6 6	3,276 1 10	6,260 3 4	284 10 0	265 4 2	975 18 2	309 5 0	787 12 5	2,212 16 0	
1. 158 0 0	65 7 0	4 10 0	22 2 11	- - -	- - -	5 9 4	5 0 0	10 0 0	- - -	
2. 514 3 0	165 7 4	56 19 1	8 11 5	- - -	0 2 6	28 5 5	10 0 0	42 0 0	40 0 0	
3. 1,094 10 4	324 7 5	153 9 4	168 7 7	- - -	- - -	39 4 8	- - -	30 0 0	33 0 0	
4. 2,555 0 0	298 18 8	432 17 1	c 782 19 1	50 0 0	- - -	354 8 0	13 0 0	52 10 0	100 0 0	
5. 5,444 18 8	1,286 9 6	1,285 7 4	846 3 0	- - -	2 8 0	326 3 4	10 0 0	80 0 0	150 0 0	
6. 3,141 13 4	d 1,690 0 4	- - -	- - -	- - -	- - -	96 8 1	- - -	25 0 0	40 0 0	
7. 211 10 0	48 1 0	14 4 0	19 18 0	- - -	- - -	7 13 2	- - -	- - -	- - -	
8. 344 2 0	59 19 6	15 8 8	- - -	- - -	2 10 9	30 15 10	5 0 0	10 0 0	17 0 0	
9. 120 0 0	10 18 10	12 2 0	22 8 9	- - -	- - -	19 3 7	- - -	- - -	5 0 0	
10. 1,990 2 8	e 586 11 11	29 15 10	6 12 9	- - -	0 15 0	54 7 4	- - -	80 0 0	66 14 5	
11. 1,071 0 0	234 15 0	132 5 7	96 5 5	- - -	- - -	15 12 11	- - -	20 0 0	60 0 0	
12. 145 1 3	50 3 7	15 8 3	8 5 0	- - -	0 17 6	10 10 9	2 0 0	10 0 0	10 0 0	
13. 2,660 0 0	610 9 0	277 1 4	511 19 0	8 0 0	- - -	131 2 2	20 0 0	70 0 0	236 5 0	
14. 545 15 0	d 250 4 0	- - -	- - -	- - -	- - -	86 15 7	10 10 0	15 15 0	15 15 0	
15. 317 3 0	59 1 8	56 3 11	126 6 5	- - -	- - -	2 16 7	- - -	- - -	- - -	
16. 687 2 4	240 2 9	42 4 0	145 16 7	- - -	6 0 0	24 15 3	- - -	37 10 0	55 0 0	
17. 1,865 1 8	386 4 0	229 6 9	193 17 2	- - -	5 0 0	47 11 0	- - -	61 7 8	70 0 0	
18. 298 0 0	d 122 0 0	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	3 3 0	
19. 1,835 7 10	295 11 2	149 8 6	410 19 3	- - -	- - -	164 5 11	- - -	20 0 0	52 0 0	
20. 835 9 7	128 10 2	52 15 10	13 2 6	- - -	- - -	11 10 2	- - -	35 0 0	50 0 0	
21. 1,288 18 4	389 11 3	138 6 6	234 17 10	1 6 6	14 0 0	152 14 2	- - -	50 0 0	120 0 0	
22. 235 0 0	67 3 2	8 7 0	48 10 6	- - -	1 2 6	9 1 0	5 0 0	- - -	20 0 0	
23. 990 0 0	119 14 10	113 11 6	147 14 1	- - -	- - -	10 12 1	- - -	20 0 0	40 0 0	
24. 162 17 5	32 16 11	21 6 6	28 10 0	- - -	- - -	15 17 7	- - -	5 5 0	30 0 0	
25. 2,057 7 4	357 14 0	240 1 10	209 14 9	- - -	- - -	25 9 8	- - -	20 0 0	54 12 0	
26. 1,288 19 1	288 18 1	92 1 3	302 4 10	- - -	19 14 6	35 12 11	- - -	20 0 0	90 0 0	
27. 554 11 8	d 254 0 0	- - -	- - -	- - -	- - -	32 3 1	7 7 0	25 5 0	12 0 0	
28. 451 8 4	155 17 7	31 15 0	27 5 0	- - -	- - -	4 10 6	- - -	15 0 4	31 0 6	
29. 256 18 4	e 56 18 0	3 0 0	0 5 0	- - -	- - -	0 6 9	- - -	6 18 6	10 16 6	
30. 50 0 0	11 10 0	- - -	0 17 6	- - -	- - -	- - -	- - -	4 7 2	0 19 6	
31. 516 13 6	188 12 7	36 7 11	31 12 3	- - -	- - -	28 13 1	- - -	30 0 0	50 0 0	
32. 536 13 2	155 8 11	44 12 0	13 15 1	- - -	0 10 6	13 5 8	10 0 0	20 0 0	30 0 0	
33. 597 15 9	169 4 10	47 19 0	1 3 0	- - -	0 10 0	16 8 9	- - -	- - -	40 0 0	
34. 313 6 8	61 0 4	20 4 0	4 6 0	- - -	1 0 0	6 4 8	- - -	15 0 0	25 0 0	
35. 644 6 6	84 18 2	7 1 6	67 8 10	- - -	3 10 0	49 11 9	- - -	25 0 0	40 0 0	
36. 896 16 8	d 283 15 10	- - -	- - -	- - -	- - -	155 0 2	- - -	- - -	- - -	
37. 622 15 8	188 0 0	76 3 0	66 4 10	13 10 0	2 0 0	6 9 3	- - -	15 6 10	60 0 0	
38. 328 0 0	109 6 5	18 11 6	92 15 2	- - -	- - -	4 10 0	- - -	20 0 0	20 0 0	
39. 400 0 0	d 138 10 0	- - -	- - -	- - -	- - -	12 0 3	- - -	10 10 0	12 12 0	
40. 1,455 2 2	d 625 0 0	- - -	- - -	- - -	- - -	14 0 4	25 0 0	- - -	100 0 0	
41. 1,002 6 4	239 12 3	104 11 2	218 9 8	- - -	10 6 0	105 8 8	10 0 0	30 0 0	100 0 0	
42. 801 0 0	332 5 10	122 17 6	189 13 0	- - -	- - -	10 2 4	- - -	- - -	35 0 0	

d Contract work.

e Including contract work.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF SOMERSET— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12. Martock - - - - -	- - -	37 10 0	- - -	- - -	28 17 9	- - -	561 7 9
13. Ditto, South Petherton Roads - - - - -	- - -	50 0 0	26 3 4	- - -	12 4 10	- - -	201 2 3
14. "Minehead Roads" (United) - - - - -	- - -	471 17 4	306 9 4	a 548 4 9	41 15 6	- - -	1,850 6 8
15. Radstock - - - - -	- - -	- - -	- - -	- - -	24 0 11	- - -	862 19 5
16. Shepton Mallet - - - - -	- - -	119 7 9	5 0 0	b 147 0 0	47 8 5	- - -	2,431 8 9
17. Taunton - - - - -	- - -	589 4 2	231 8 2	100 0 0	53 9 7	- - -	3,634 5 4
18. Wedmore - - - - -	- - -	38 7 2	- - -	c 251 5 0	9 15 9	- - -	309 7 11
19. Wells - - - - -	7 13 5	339 10 3	- - -	d 356 8 0	76 15 5	- - -	2,087 0 4
20. Wells and Highbridge - - - - -	- - -	- - -	- - -	100 0 0	- - -	- - -	100 0 0
21. West Harptry - - - - -	- - -	117 18 0	- - -	- - -	13 8 0	- - -	562 8 0
22. Weston-super-Mare and Worle - - - - -	- - -	99 17 0	- - -	- - -	3 10 11	- - -	118 10 4
23. Wincanton - - - - -	- - -	99 10 0	100 0 0	- - -	40 17 3	- - -	1,139 16 11
24. Wiveliscombe - - - - -	- - -	182 0 0	- - -	f 641 9 9	28 1 1	- - -	999 12 7
25. Yeovil - - - - -	- - -	- - -	1,117 16 3	- - -	13 19 9	- - -	2,392 0 11
£	181 14 0	6,174 16 2	2,328 3 3	6,356 7 6	894 7 6	- - -	39,978 5 10
COUNTY OF STAFFORD.							
1. Albrighton and Tong - - - - -	- - -	30 0 0	- - -	- - -	7 9 11	- - -	149 19 2
2. Ashborne to Leek - - - - -	12 13 4	76 9 9	- - -	- - -	17 11 10	- - -	458 0 8
3. Ashby-de-la-Zouch to Tutbury - - - - -	21 3 7	15 0 0	- - -	- - -	35 0 4	- - -	819 12 10
4. Bilston - - - - -	36 12 4	0 5 0	467 6 0	5 0 0	17 0 0	- - -	2,610 16 2
5. Birmingham and Wednesbury - - - - -	142 3 5	0 3 6	- - -	- - -	h 1,057 11 6	- - -	5,186 9 7
6. Blyth Marsh - - - - -	4 10 0	591 6 8	- - -	- - -	25 19 1	- - -	2,473 3 10
7. Burton-upon-Trent to Abbot's Bromley - - - - -	22 11 6	107 2 0	- - -	60 0 0	- - -	- - -	279 9 8
8. Butterton Moor, Warslow, Har- tington, and Longnor - - - - -	- - -	109 6 8	- - -	- - -	12 13 7	30 2 0	292 17 0
9. Cannock and Penkridge - - - - -	- - -	10 0 0	- - -	- - -	- - -	- - -	79 13 2
10. Cheadle (Five Districts consoli- dated) - - - - -	361 9 11	- - -	- - -	- - -	50 3 4	- - -	1,236 10 6
11. Darlaston - - - - -	- - -	482 6 6	- - -	- - -	4 17 1	- - -	1,046 1 6
12. Darley Moor and Ellaston - - - - -	- - -	77 2 6	- - -	- - -	8 5 3	- - -	192 12 10
13. Dudley and Wolverhampton - - - - -	121 6 9	- - -	15 0 2	- - -	i 307 12 6	- - -	2,308 15 11
14. Eccleshall, Newport, and Watling Street - - - - -	16 9 4	2 8 0	38 0 0	50 0 0	10 2 10	- - -	496 0 9
15. Great Chell and Shelton - - - - -	6 2 10	60 2 6	- - -	- - -	- - -	- - -	310 13 11
16. Handsworth and Perry Bar (United) - - - - -	55 8 0	56 10 6	20 9 6	36 2 6	19 17 8	- - -	739 16 9
17. Hanley and Bucknall - - - - -	38 12 4	262 0 0	- - -	- - -	24 4 11	- - -	1,318 3 10
18. High Bridges and Uttoxeter - - - - -	3 9 0	35 10 10	- - -	- - -	5 19 0	- - -	182 1 10
19. Lawton, Burslem, and Newcastle- under-Lyme - - - - -	9 1 1	95 16 9	120 0 0	m 642 19 0	36 5 0	- - -	1,996 6 8
20. Leek, Buxton, and Monyash - - - - -	- - -	246 3 8	- - -	n 355 0 0	20 3 10	39 10 0	951 16 2
21. Lichfield (United) - - - - -	17 5 2	- - -	- - -	- - -	o 107 4 11	- - -	1,275 6 4
22. New Biddulph - - - - -	17 8 10	31 5 0	- - -	- - -	4 10 10	- - -	212 8 10
23. Newcastle-under-Lyme and Dray- ton - - - - -	93 4 3	- - -	- - -	500 0 0	20 12 6	- - -	1,065 9 3
24. Newcastle-under-Lyme and Ec- cleshall - - - - -	- - -	23 11 7	- - -	80 19 11	14 14 0	- - -	253 1 6
25. Newcastle-under-Lyme to Leek - - - - -	40 5 3	147 5 0	- - -	- - -	27 14 9	- - -	1,122 17 3
26. Newcastle-under-Lyme and Nant- wich - - - - -	- - -	209 17 7	- - -	- - -	16 7 6	- - -	1,074 16 8
27. Newport and Stonnall - - - - -	- - -	19 6 7	- - -	- - -	7 0 0	- - -	357 1 8
28. Rugeley and Stone - - - - -	- - -	158 16 6	6 12 2	- - -	10 19 3	- - -	441 16 10
29. Ditto, Alrewas Branch - - - - -	- - -	161 12 4	- - -	- - -	5 14 0	- - -	245 11 1
30. Ditto, Fillybrook Branch - - - - -	- - -	16 0 4	- - -	- - -	1 3 5	- - -	34 17 11
31. Sandon, Hugbidge, Hilderstone, and Draycott-in-the-Moors - - - - -	- - -	31 5 4	- - -	130 0 0	17 19 0	- - -	544 10 2
32. Sedgley Roads - - - - -	106 13 6	60 0 0	- - -	- - -	12 8 6	- - -	466 14 2
33. Ditto, New Roads - - - - -	3 6 4	257 9 7	- - -	- - -	8 2 11	- - -	543 4 5
34. Spath and Hanging Bridge - - - - -	- - -	30 0 0	42 6 6	- - -	7 14 6	- - -	212 16 0
35. Stafford, Sandon, and Eccleshall - - - - -	3 19 0	- - -	10 0 0	- - -	24 17 6	- - -	316 6 9
36. Stafford, Uttoxeter, Church Bridge and Newport - - - - -	26 0 7	203 3 9	- - -	q 140 0 0	15 19 6	- - -	823 19 10
37. Stone, Lane End, and Trentham - - - - -	8 4 0	- - -	7 18 3	- - -	19 5 0	- - -	463 1 2
38. Stone, Stafford, and Penkridge - - - - -	- - -	- - -	25 0 0	- - -	5 2 0	- - -	295 5 1
39. Stourbridge and Bridgnorth - - - - -	2 7 3	103 0 0	- - -	s 79 0 0	12 12 8	- - -	370 12 2
40. Streetway and Wordsley Green, and Wolverhampton and Can- nock - - - - -	65 11 0	- - -	929 2 10	- - -	35 17 0	- - -	1,794 11 2
41. Tamworth - - - - -	7 18 6	- - -	13 7 6	- - -	65 16 4	- - -	905 10 1
42. Tunstall and Bosley - - - - -	13 9 10	108 19 0	- - -	- - -	41 4 0	- - -	853 11 6

a For debts of 750l.

b For debts of 150l.

c For debts of 300l.

d For debts of 360l.

h Including 966l. 14s. 7d. for lighting.

i Reduced 103l. 6s., omitted as unclaimed.

k Including 5,224l. 10s. at 15 per cent., and 743l. 15s. at 4 per cent.

o Including 64l. 16s. 3d. loss by the failure of late treasurer.

p Interest on 5,600l. relinquished.

q For debts of 183l. 17s. 3d.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Inter- est per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12. 750 0 0	5	-	-	-	750 0 0	-	-	-	-	219 0 11	219 0 11
13. 1,000 0 0	5	-	-	-	1,000 0 0	-	-	-	-	154 7 5	154 7 5
14. 14,979 0 0	3	-	-	95 18 0	15,074 18 0	-	-	-	-	-	-
15. -	-	-	-	127 14 2	127 14 2	-	-	-	-	-	-
16. 2,800 0 0	4 & 4½	-	107 18 1	251 17 3	3,159 15 4	-	-	-	-	-	-
17. 13,100 0 0	4½	-	-	-	13,100 0 0	-	-	17 4 6	8 13 9	92 11 8	118 9 11
18. 3,711 0 0	1	-	-	-	3,711 0 0	-	-	-	-	248 13 2	248 13 2
19. 7,960 0 0	4 to 4½	16 2 6	405 9 3	-	8,381 11 9	-	-	-	-	71 0 8	71 0 8
20. -	-	110 4 3	-	-	110 4 3	-	-	-	-	294 16 4	294 16 4
21. 8,360 0 0	1½	-	72 9 10	-	8,432 9 10	-	-	-	-	90 11 4	90 11 4
22. 2,005 0 0	5	-	908 3 3	-	2,913 3 3	-	-	-	43 18 5	13 3 3	57 1 8
23. 1,990 0 0	e 4	-	-	59 1 3	2,049 1 3	-	-	8 15 0	408 3 9	-	416 18 9
24. 9,195 0 0	2	21 14 9	200 19 9	-	9,417 14 6	-	-	-	-	603 11 9	603 11 9
25. -	-	-	-	-	-	-	-	-	-	777 0 1	777 0 1
174,968 16 1	-	516 2 6	3,104 6 6	534 10 8	179,123 15 9	101 8 0	-	211 16 6	460 15 11	6,569 11 10	7,343 12 3
1. 600 0 0	5	-	-	-	600 0 0	-	-	-	-	30 11 11	30 11 11
2. 1,663 9 11	g 4	-	21 8 7	-	1,684 18 6	-	-	-	-	89 2 10	89 2 10
3. 300 0 0	5	197 17 8	-	-	497 17 8	109 1 8	-	-	-	321 5 3	430 6 8
4. -	-	-	-	-	-	-	-	-	-	44 19 2	44 19 2
5. -	-	-	-	-	-	10 10 0	-	62 2 6	23 0 0	1,143 2 0	1,247 14 6
6. 5,562 18 7	5	174 0 0	1,265 6 3	-	7,002 4 10	-	-	-	-	2,409 11 5	2,409 11 5
7. 2,000 0 0	3½	-	-	-	2,000 0 0	-	-	-	-	71 17 2	71 17 2
8. 3,126 0 1	3½	-	-	-	3,126 0 1	-	-	-	-	370 7 6	370 7 6
9. 1,000 0 0	1	-	-	-	1,000 0 0	-	-	-	-	68 18 0	68 18 0
10. 12,811 5 0	2½	81 6 3	-	-	12,892 11 3	227 10 0	-	-	-	622 12 11	850 2 11
11. 15,250 0 0	5	-	10,936 6 2	-	26,186 6 2	-	-	-	-	118 7 10	118 7 10
12. 1,983 0 0	4½ to 5	-	2,188 18 7	-	4,171 18 7	-	-	-	-	34 9 7	34 9 7
13. -	-	554 8 0	-	-	554 8 0	-	-	-	-	647 18 0	647 18 0
14. -	-	-	-	-	-	-	-	-	-	465 7 3	465 7 3
15. 1,300 0 0	5	-	-	-	1,300 0 0	-	-	-	-	35 19 9	35 19 9
16. 1,770 12 7	3	-	-	-	1,770 12 7	2 6 8	-	-	-	343 6 11	345 13 7
17. 5,207 13 0	4	-	227 9 9	-	5,435 2 9	-	-	-	-	637 6 11	637 6 11
18. 2,050 0 0	2	-	41 5 7	-	2,091 5 7	-	-	-	-	266 13 8	266 13 8
19. 1,710 0 0	4	217 4 8	-	-	1,927 4 8	-	-	-	-	462 18 11	462 18 11
20. 7,013 0 0	1½	-	36 10 4	-	7,049 10 4	20 0 0	-	-	-	523 18 3	543 18 3
21. -	-	10 15 0	-	-	10 15 0	19 10 0	-	30 0 0	-	484 12 10	534 2 10
22. 4,290 0 0	5	-	2,578 15 0	-	6,868 16 0	-	-	-	-	88 0 7	88 0 7
23. 1,100 0 0	5	-	2 8 4	-	1,102 8 4	-	-	-	-	454 13 6	554 13 6
24. 5,890 0 0	3	-	10 8 0	-	5,900 8 0	-	-	-	-	57 2 7	57 2 7
25. 7,868 9 8	3½	-	391 8 10	-	8,259 18 6	-	-	-	-	1,807 6 4	1,807 6 4
26. 3,137 0 0	4	-	137 15 9	-	3,274 15 9	-	-	-	-	369 0 4	369 0 4
27. 400 0 0	5	-	-	-	400 0 0	-	-	-	-	568 15 4	568 15 4
28. 4,350 0 0	5	-	1,027 10 0	-	5,377 10 0	-	-	-	-	88 15 1	88 15 1
29. 3,358 0 0	5	-	1,007 0 0	-	4,365 0 0	-	-	-	-	144 9 0	144 9 0
30. 380 0 0	4½	-	-	-	380 0 0	-	-	-	-	17 13 0	17 13 0
31. 470 0 0	5	-	-	-	470 0 0	-	-	-	-	230 8 9	230 8 9
32. 1,550 0 0	5	807 13 6	367 10 0	-	2,725 3 6	-	-	-	-	162 4 0	162 4 0
33. 5,204 11 7	5	-	735 0 0	-	5,939 11 7	-	-	-	-	306 7 5	306 7 5
34. 1,690 0 0	2	-	3 16 0	-	1,693 16 0	-	-	-	-	142 7 10	142 7 10
35. -	-	-	-	-	-	-	-	-	-	993 18 9	993 18 9
36. 5,355 9 7	4	-	349 11 11	-	5,705 1 6	-	-	-	-	669 19 8	669 19 8
37. 9,682 2 8	5	-	1,398 9 11	-	11,080 12 7	-	-	8 0 0	-	257 15 5	265 15 5
38. -	-	-	-	-	-	-	-	-	-	42 2 7	42 2 7
39. 2,550 0 0	4	-	110 0 0	-	2,660 0 0	-	-	-	-	125 14 4	125 14 4
40. -	-	-	-	-	-	-	-	-	-	1,898 6 9	1,898 6 9
41. -	-	-	-	-	-	28 8 4	-	-	20 10 0	156 10 7	205 8 11
42. 2,041 0 0	5	-	18 12 0	-	2,059 12 0	-	-	-	-	2 14 11	2 14 11

e Reduced by consent from 31st of December. f For debts of 1,000l. g Reduced by provisional order.
l Including 230l. 17s. 7d. for lighting and watering. m For debt of 600l. n For debts of 710l.
r No interest calculated on 4,433l debt on the Trentham road. s For debts of 100l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
COUNTY OF STAFFORD— <i>continued.</i>										
43. Uttoxeter and Blythe Marsh -	231 7 5	- - -	407 11 8	- - -	- - -	- - -	- - -	- - -		
44. Uttoxeter and Callingwood Plain -	93 18 6	- - -	133 8 0	- - -	- - -	- - -	- - -	- - -		
45. Uttoxeter and Stoke, and Millwich and Sandon -	294 9 1	- - -	141 0 0	- - -	- - -	- - -	7 19 0	- - -		
46. Walsall (United) -	711 12 4	- - -	1,829 3 4	- - -	- - -	0 2 6	3 16 9	- - -		
47. Walsall and Hamstead -	132 18 8	- - -	435 0 0	- - -	- - -	- - -	- - -	- - -		
48. Walton-in-Stone to Eccleshall -	105 18 3	- - -	336 3 4	- - -	- - -	- - -	11 19 11	- - -		
49. Wolverhampton, Old District -	1,304 5 3	- - -	2,905 0 0	- - -	- - -	- - -	52 5 7	- - -		
£	16,280 18 4	130 19 3	46,721 17 2	330 12 4	69 12 0	1 4 0	445 2 2	- - -		
COUNTY OF SUFFOLK.										
1. Barton and Brandon -	- - -	51 2 5	105 0 0	- - -	- - -	- - -	- - -	- - -		
2. Bury St. Edmunds and Newmarket	267 7 2	- - -	245 0 0	- - -	- - -	- - -	- - -	- - -		
3. Claydon, Blakenham, Brockford, and Stowmarket -	398 19 4	- - -	520 6 11	- - -	- - -	1 2 0	94 8 4	- - -		
4. Ipswich to Helmingham, Deben- ham, &c. -	272 1 0	- - -	497 0 0	- - -	- - -	- - -	2 17 6	- - -		
5. Ipswich to South Town, and Dars- ham to Bungay -	62 13 9	- - -	1,236 16 8	- - -	- - -	- - -	9 11 7	- - -		
6. Ipswich and Stratford -	97 12 9	- - -	261 15 0	- - -	20 0 0	- - -	- - -	- - -		
7. Lakenheath to Hockwold -	115 11 4	- - -	160 0 0	- - -	- - -	- - -	- - -	- - -		
8. Little Yarmouth -	- - -	36 2 4	404 1 0	- - -	- - -	- - -	- - -	- - -		
9. Mildenhall Burnt Fen -	315 12 4	- - -	222 0 0	24 0 0	- - -	- - -	- - -	- - -		
10. Scole Bridge to Bury St. Edmunds	33 17 3	- - -	307 0 7	- - -	- - -	- - -	5 5 0	- - -		
11. South Town -	36 3 1	- - -	347 10 1	- - -	- - -	- - -	- - -	- - -		
12. Sudbury to Bury St. Edmunds -	176 16 7	- - -	739 0 1	- - -	- - -	- - -	- - -	- - -		
13. Thetford and Newmarket -	59 17 5	- - -	129 3 6	- - -	- - -	- - -	0 5 0	- - -		
£	1,836 12 0	87 4 9	5,174 13 10	24 0 0	20 0 0	1 2 0	112 7 5	- - -		
COUNTY OF SURREY.										
1. Bedfont and Bagshot -	93 2 0	- - -	840 0 0	- - -	- - -	- - -	125 0 0	- - -		
2. Bermondsey, Rotherhithe, and Deptford -	710 12 0	- - -	7,420 0 0	- - -	- - -	- - -	- - -	- - -		
Bramley and Ridgwick :-										
3. First District -	120 12 11	- - -	221 8 9	70 0 0	- - -	- - -	- - -	- - -		
4. Second District -	115 17 9	- - -	246 7 10	85 0 0	- - -	1 1 0	- - -	- - -		
5. Croydon and Reigate -	617 14 3	- - -	803 6 8	- - -	- - -	- - -	- - -	- - -		
6. Epsom -	794 2 11	- - -	1,479 3 4	- - -	- - -	- - -	89 15 11	- - -		
7. Godalming and Painshill -	- - -	40 13 5	192 2 4	124 14 6	- - -	- - -	- - -	- - -		
8. Guildford and Alfold -	206 17 7	- - -	912 10 1	- - -	- - -	- - -	40 0 0	- - -		
9. Guildford and Farnham -	315 16 8	- - -	255 8 11	- - -	- - -	- - -	- - -	- - -		
10. Haslemere c -	25 5 5	- - -	44 15 10	- - -	- - -	- - -	1 10 0	- - -		
11. Horsham -	219 11 8	- - -	1,130 6 6	- - -	- - -	- - -	15 0 0	- - -		
12. Kingston and Leatherhead -	329 18 11	- - -	520 16 8	- - -	- - -	- - -	17 10 0	- - -		
Kingston and Sheetbridge :-										
13. Lower District -	293 5 4	- - -	1,027 9 3	- - -	- - -	- - -	0 10 0	- - -		
14. Upper District -	176 2 5	- - -	740 0 0	- - -	- - -	- - -	- - -	- - -		
15. Leatherhead and Stoke-next- Guildford -	372 13 3	- - -	253 13 1	- - -	- - -	- - -	15 19 10	- - -		
16. Limpsfield -	190 15 9	- - -	267 5 7	- - -	- - -	- - -	0 15 0	- - -		
17. Ockley and Warnham -	47 12 11	- - -	50 1 0	- - -	- - -	- - -	- - -	- - -		
18. Reigate -	460 18 0	- - -	1,576 13 4	- - -	- - -	- - -	33 9 4	- - -		
19. Surrey and Sussex -	4,933 13 6	- - -	22,675 0 0	- - -	- - -	- - -	48 9 0	- - -		
£	10,024 13 3	40 13 5	40,656 9 2	279 14 6	- - -	1 1 0	387 19 1	- - -		
COUNTY OF SUSSEX.										
1. Alford Bars and Newbridge -	135 1 5	- - -	81 0 0	- - -	- - -	- - -	- - -	- - -		
2. Beach Down to Heathfield, Ro- bertsbridge, &c. -	21 1 8	- - -	201 0 0	- - -	- - -	- - -	52 5 0	- - -		
3. Beeding and Old Shoreham -	75 17 5	- - -	131 10 0	- - -	- - -	- - -	0 5 0	- - -		
4. Brede -	- - -	1 9 5	436 13 5	- - -	- - -	- - -	- - -	- - -		

a Contract work.

b Including materials, &c.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
Total INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
407 11 8	73 9 1	11 1 0	2 12 4	- - -	3 11 0	3 12 5	- - -	12 0 0	25 0 0
133 8 0	41 7 4	11 2 0	6 3 0	- - -	- - -	3 1 8	- - -	7 0 0	6 0 0
148 19 0	35 0 0	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	- - -
1,833 2 7	770 15 7	237 12 9	192 10 9	1 17 6	6 0 0	154 12 1	- - -	25 0 0	80 0 0
435 0 0	158 2 6	36 12 4	91 14 6	- - -	- - -	36 17 11	- - -	10 0 0	25 0 0
348 3 3	51 2 8	27 3 0	47 18 4	- - -	- - -	10 11 4	- - -	10 10 0	15 0 0
2,957 5 7	780 2 6	295 4 3	624 10 7	- - -	- - -	140 2 0	- - -	50 0 0	180 0 0
47,568 7 8	13,133 1 2	4,705 0 0	6,084 11 8	74 14 0	79 18 3	2,513 18 2	132 17 0	1,070 5 6	2,256 17 11
105 0 0	41 9 11	19 9 0	2 7 8	- - -	- - -	4 6 7	- - -	15 0 0	15 0 0
245 0 0	a 200 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
615 17 3	245 10 0	66 5 0	31 18 1	20 0 0	0 10 0	46 8 10	15 0 0	40 0 0	85 0 0
499 17 6	b 210 0 0	- - -	- - -	- - -	- - -	- - -	10 0 0	24 0 0	20 0 0
1,246 8 3	387 3 10	36 6 5	400 7 10	- - -	5 15 0	85 15 10	- - -	80 0 0	100 0 0
281 15 0	26 9 2	13 15 9	22 6 6	- - -	- - -	2 7 3	- - -	- - -	26 0 0
160 0 0	- - -	- - -	- - -	- - -	- - -	6 3 3	- - -	10 0 0	- - -
404 1 0	117 16 4	49 3 6	114 18 0	11 10 0	3 0 0	25 5 10	- - -	20 0 0	40 0 0
246 0 0	9 2 0	12 10 0	5 0 0	- - -	- - -	12 16 11	- - -	10 0 0	10 0 0
312 5 7	124 14 5	43 14 11	28 14 1	- - -	3 0 0	11 4 11	5 0 0	20 0 0	40 0 0
347 10 1	28 0 4	58 11 2	109 19 6	- - -	- - -	36 2 2	- - -	15 0 0	10 10 0
739 0 1	a 550 0 0	- - -	- - -	- - -	- - -	49 18 11	- - -	40 0 0	25 0 0
129 8 6	66 2 0	31 16 0	28 7 3	- - -	- - -	6 1 8	- - -	20 0 0	20 0 0
5,332 3 3	2,006 8 0	331 11 9	743 18 11	31 10 0	12 5 0	286 12 2	30 0 0	294 0 0	391 10 0
965 0 0	216 10 0	1 15 0	189 13 10	- - -	- - -	66 0 7	10 0 0	55 0 0	80 0 0
7,420 0 0	750 12 3	1,330 14 1	2,626 15 8	- - -	- - -	365 8 9	- - -	200 0 0	300 0 0
291 8 9	74 0 1	38 7 3	- - -	- - -	2 12 0	9 16 8	- - -	7 10 0	10 0 0
332 8 10	69 1 4	34 8 4	24 2 0	- - -	- - -	1 16 9	- - -	7 10 0	5 0 0
803 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	15 0 0	- - -
1,568 19 3	360 13 6	11 18 0	601 0 10	- - -	- - -	70 1 5	- - -	25 0 0	105 0 0
316 16 10	102 13 11	35 10 0	39 19 9	- - -	- - -	5 9 2	2 2 0	10 10 0	- - -
952 10 1	156 8 10	173 4 11	156 10 2	- - -	15 7 6	17 15 4	- - -	20 0 0	30 0 0
255 8 11	32 16 6	27 19 6	13 16 0	- - -	- - -	10 17 7	- - -	15 5 0	12 12 0
46 5 10	35 11 9	13 0 5	- - -	- - -	- - -	0 2 0	- - -	5 0 0	8 0 0
1,145 6 6	264 2 4	141 7 1	307 18 2	- - -	- - -	17 8 3	- - -	40 0 0	150 0 0
538 6 8	- - -	- - -	- - -	- - -	- - -	24 15 6	- - -	30 0 0	5 0 0
1,027 19 3	505 0 3	160 0 4	145 3 0	- - -	10 15 0	67 11 11	- - -	40 0 0	70 0 0
740 0 0	248 12 10	- - -	297 16 6	- - -	- - -	22 18 1	- - -	35 0 0	46 0 0
269 12 11	60 8 11	14 16 0	46 12 6	- - -	- - -	45 9 10	- - -	20 0 0	36 8 0
268 0 7	133 0 11	13 8 0	23 6 6	- - -	- - -	7 17 0	- - -	0 5 0	20 0 0
50 1 0	13 18 0	7 8 6	- - -	- - -	- - -	1 11 5	- - -	15 0 0	6 10 0
1,610 2 8	a 1,077 18 3	- - -	- - -	- - -	- - -	62 0 9	20 0 0	45 0 0	60 0 0
22,723 9 0	2,805 4 8	3,126 8 3	9,568 13 7	- - -	- - -	703 9 2	120 0 0	300 0 0	620 0 0
41,325 3 9	7,906 14 4	5,130 5 8	14,041 8 6	- - -	28 14 6	1,500 10 2	152 2 0	885 15 0	1,564 10 0
81 0 0	18 4 8	6 11 9	38 18 9	- - -	- - -	33 5 0	- - -	9 0 0	- - -
253 5 0	67 11 6	86 18 6	72 2 0	- - -	2 0 0	19 9 9	- - -	15 0 0	- - -
131 15 0	39 11 5	- - -	18 0 0	- - -	- - -	0 15 6	- - -	7 7 0	- - -
436 13 5	49 14 3	32 11 6	79 9 9	- - -	- - -	10 0 4	10 0 0	10 0 0	25 0 0

(Continued on page 64.)

c The Local Act expired 1st November 1863.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF STAFFORD— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
43. Uttoxeter and Blythe Marsh -	- - -	98 0 0	- - -	197 0 0	2 12 1	- - -	428 17 11
44. Uttoxeter and Callingwood Plain -	4 16 8	- - -	- - -	- - -	8 8 2	- - -	87 18 10
45. Uttoxeter and Stoke, and Milwich and Sandon -	10 4 10	46 13 0	25 0 0	- - -	8 3 11	- - -	137 1 9
46. Walsall (United) -	- - -	- - -	857 1 7	- - -	33 7 4	- - -	2,358 17 7
47. Walsall and Hamstead -	- - -	23 16 8	- - -	150 0 0	2 0 0	- - -	534 3 11
48. Walton-in-Stone to Eccleshall -	5 12 2	15 2 8	- - -	- - -	0 11 4	- - -	183 11 6
49. Wolverhampton, Old District -	- - -	- - -	199 16 2	- - -	c 438 12 3	- - -	2,708 7 9
£	1,278 0 6	4,001 19 9	2,777 0 8	2,426 1 5	2,637 13 10	69 12 0	43,241 11 10
COUNTY OF SUFFOLK.							
1. Barton and Brandon -	- - -	- - -	- - -	- - -	6 8 0	- - -	104 1 2
2. Bury St. Edmunds and Newmarket -	21 3 4	9 0 0	- - -	- - -	- - -	- - -	230 3 4
3. Claydon, Blakenham, Brockford, and Stowmarket -	- - -	- - -	- - -	- - -	18 2 7	- - -	568 14 6
4. Ipswich to Helmingham, Deben- ham, &c. -	20 3 6	201 5 0	- - -	- - -	11 5 6	- - -	496 14 0
5. Ipswich to South Town, and Dars- ham to Bungay -	- - -	- - -	- - -	- - -	70 14 8	- - -	1,166 3 7
6. Ipswich and Stratford -	16 2 10	75 0 0	- - -	- - -	13 3 10	20 0 0	215 5 4
7. Lakenheath to Hockwold -	2 8 8	48 8 8	- - -	- - -	7 15 6	- - -	74 16 1
8. Little Yarmouth -	0 4 10	- - -	- - -	- - -	7 14 6	- - -	389 13 0
9. Mildenhall Burnt Fen -	2 2 0	86 10 4	- - -	f 113 6 0	4 12 0	- - -	265 19 3
10. Scole Bridge to Bury St. Edmunds -	22 2 6	- - -	- - -	- - -	13 14 2	- - -	312 5 0
11. South Town -	2 15 0	21 7 9	- - -	- - -	111 18 3	- - -	394 4 2
12. Sudbury to Bury St. Edmunds -	3 15 0	- - -	- - -	- - -	18 14 4	- - -	687 8 3
13. Thetford and Newmarket -	1 6 0	- - -	- - -	- - -	3 7 11	- - -	177 0 10
£	92 3 8	441 11 9	- - -	113 6 0	287 11 3	20 0 0	5,082 8 6
COUNTY OF SURREY.							
1. Bedfont and Bagshot -	20 12 0	136 0 9	- - -	- - -	6 15 4	- - -	782 7 6
2. Bermondsey, Rotherhithe, and Deptford -	83 15 4	164 14 0	- - -	100 0 0	134 1 2	- - -	7,056 1 3
Branley and Ridgwick :—							
3. First District -	- - -	21 15 0	- - -	- - -	5 0 2	- - -	169 1 2
4. Second District -	2 0 0	19 17 6	- - -	- - -	3 3 5	- - -	166 19 4
5. Croydon and Reigate -	- - -	80 7 5	- - -	h 944 0 0	14 15 2	- - -	1,054 2 7
6. Epsom -	36 4 4	- - -	76 13 4	- - -	62 17 7	- - -	1,349 9 0
7. Godalming and Painshill -	- - -	- - -	- - -	i 120 12 9	18 18 0	- - -	335 15 7
8. Guildford and Alford -	229 18 3	134 2 2	- - -	- - -	7 16 10	- - -	941 4 0
9. Guildford and Farnham -	6 4 6	38 11 6	- - -	h 55 6 0	4 0 11	- - -	217 4 6
10. Haslemere -	3 10 10	- - -	- - -	- - -	7 6 3	- - -	71 11 3
11. Horsham -	- - -	262 17 4	- - -	- - -	11 11 6	- - -	1,195 4 8
12. Kingston and Leatherhead -	- - -	246 11 6	- - -	- - -	- - -	- - -	306 7 0
Kingston and Sheetbridge :—							
13. Lower District -	6 11 0	- - -	- - -	- - -	92 7 11	- - -	1,097 9 5
14. Upper District -	30 1 10	6 0 0	- - -	150 0 0	17 19 6	- - -	854 8 9
15. Leatherhead and Stoke-next- Guildford -	4 13 8	4 16 3	- - -	250 0 0	10 7 6	- - -	493 12 8
16. Limpsfield -	- - -	- - -	82 0 0	- - -	7 2 7	- - -	287 0 0
17. Ockley and Warnham -	- - -	- - -	- - -	- - -	3 4 9	- - -	47 12 8
18. Reigate -	- - -	244 12 0	- - -	- - -	24 2 5	- - -	1,533 13 5
19. Surrey and Sussex -	382 2 8	- - -	- - -	- - -	m 4,593 9 11	- - -	22,219 8 3
£	805 14 5	1,360 5 5	158 13 4	1,619 18 9	5,024 0 11	- - -	40,178 13 0
COUNTY OF SUSSEX.							
1. Alford Bars and Newbridge -	- - -	- - -	- - -	- - -	2 3 0	- - -	108 3 2
2. Beach Down to Heathfield, Ro- bertsbridge, &c. -	8 2 2	- - -	- - -	- - -	4 1 6	- - -	275 5 5
3. Beeding and Old Shoreham -	5 9 9	50 13 6	- - -	- - -	3 12 7	- - -	125 9 9
4. Brede -	8 16 10	142 11 11	- - -	- - -	11 9 0	- - -	379 13 7

(Continued from page 63.)

a Reduced by New Local Act. b Extinguished by New Local Act. c Including 305*l*. 11*s*. 9*d*. for gas. d Reduced by Provisional Order.
i For debts of 188*l*. 10*s*. k For debts of 70*l*. l Including 5*l*. 4*s*. 3*d*. retained to meet outstanding demands.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,650 0 0	2	-	2 0 0	-	4,652 0 0	2 8 4	-	-	-	210 1 2	212 9 6
a 2,400 0 0	none	151 8 1	-	-	2,551 8 1	-	-	-	-	139 7 8	139 7 8
6,255 0 0	1	-	166 8 6	-	6,421 8 6	-	-	-	-	306 6 4	306 6 4
-	-	-	-	-	-	-	-	-	-	185 17 4	185 17 4
250 0 0	4½	-	11 5 0	-	261 5 0	-	-	-	-	33 14 9	33 14 9
300 0 0	5	-	-	-	300 0 0	-	-	-	17 0 0	270 10 0	287 10 0
-	-	-	-	-	-	-	-	-	-	1,553 3 1	1,553 3 1
136,519 12 8	-	2,194 13 2	23,035 4 6	-	161,749 10 4	428 15 0	-	100 2 6	60 10 0	20,476 14 11	21,066 2 5
-	-	-	-	50 3 7	50 3 7	-	-	-	-	-	-
200 0 0	4½	-	-	-	200 0 0	-	-	-	-	282 3 10	282 3 10
-	-	-	-	-	-	-	-	-	-	446 2 1	446 2 1
4,350 0 0	d 3½	-	d 28 15 0	-	4,378 15 0	-	-	-	-	275 4 6	275 4 6
-	-	-	-	-	-	-	-	-	-	142 18 5	142 18 5
1,500 0 0	5	-	-	-	1,500 0 0	-	9 16 4	-	-	164 2 5	173 18 9
e 5,918 0 0	2½	-	-	-	5,918 0 0	-	-	-	-	200 15 3	200 15 3
-	-	-	-	21 14 4	21 14 4	-	-	-	-	-	-
4,155 8 2	2	-	137 1 3	-	4,292 9 5	-	-	-	-	295 13 1	295 13 1
-	-	-	-	-	-	-	-	-	-	33 17 10	33 17 10
490 0 0	4½	-	-	10 11 0	500 11 0	-	-	-	-	-	-
-	-	6 11 0	-	-	6 11 0	41 1 0	-	-	-	228 8 5	269 9 5
-	-	-	-	-	-	-	-	-	-	12 5 1	12 5 1
16,613 8 2	-	6 11 0	165 16 3	82 8 11	16,868 4 4	41 1 0	9 16 4	-	-	2,081 10 11	2,132 8 3
-	-	-	-	-	-	-	-	-	-	-	-
g 4,700 0 0	4	239 4 7	125 0 0	-	5,064 4 7	-	-	15 0 0	-	275 14 6	290 14 6
2,650 0 0	4 & 4½	234 17 3	-	-	2,884 17 3	-	-	-	-	1,074 10 9	1,074 10 9
1,031 4 9	2½	-	41 6 4	-	1,072 11 1	-	-	-	-	243 0 6	243 0 6
2,850 0 0	3	-	51 7 6	-	2,901 7 6	-	-	-	-	281 7 3	281 7 3
6,919 4 10	1	-	28 7 1	-	6,947 11 11	-	-	-	-	366 18 4	366 18 4
-	-	113 18 2	-	-	113 18 2	-	-	2 10 0	-	1,013 13 2	1,016 3 2
1,656 0 0	1d.	-	-	59 12 2	1,715 12 2	-	-	-	-	-	-
2,933 6 8	4	50 0 0	161 12 6	-	3,144 19 2	-	-	-	-	218 3 8	218 3 8
1,335 0 0	3	15 0 0	31 12 2	-	1,381 12 2	-	-	-	-	354 1 1	354 1 1
-	-	-	-	-	-	-	-	-	-	-	-
6,975 0 0	4	-	346 0 0	-	7,321 0 0	8 10 0	-	-	-	169 13 6	178 3 6
10,301 5 0	1½	41 7 0	542 16 1	-	10,885 8 1	-	-	10 0 0	-	561 18 7	571 18 7
-	-	70 0 0	-	-	70 0 0	-	-	30 0 0	40 0 0	223 15 2	293 15 2
-	-	35 0 0	-	-	35 0 0	-	-	-	-	61 13 8	61 13 8
-	-	-	-	-	-	-	-	10 0 0	-	148 13 6	158 13 6
-	-	-	-	-	-	-	-	-	-	171 16 4	171 16 4
3,380 0 0	2½	-	847 10 0	-	4,227 10 0	-	-	-	-	50 1 3	50 1 3
12,290 0 0	2	-	236 19 9	-	12,526 19 9	-	-	-	-	537 7 3	537 7 3
-	-	-	-	-	-	-	-	-	-	5,437 14 3	5,437 14 3
57,021 1 3	-	799 7 0	2,412 11 5	59 12 2	60,292 11 10	8 10 0	-	67 10 0	40 0 0	11,190 2 9	11,306 2 9
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	107 18 3	107 18 3
-	-	-	-	0 18 9	0 18 9	-	-	-	-	-	-
1,740 0 0	3	-	-	-	1,740 0 0	-	-	-	-	82 2 8	82 2
n 4,010 0 0	4½	-	79 12 5	-	4,089 12 5	-	-	-	-	55 10 5	55 10

e Including 3,918l. not bearing interest.

f For debts of 249l.

g Including 1,300l. at 5 per cent.

h For debts of 1,402l. 16s. 10d.

m Including 4,434l. 13s. 11d. for watering.

n Including 800l. at 4l. per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4.	5.	6.	7.	8.	9.
			Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed the Secu- of the T
COUNTY OF SUSSEX— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
5. Brighton, Cuckfield, and West Grinstead	129 17 8	- - -	1,595 0 0	- - -	- - -	- - -	16 18 6	- - -
6. Brighton and Newhaven	- - -	64 2 10	535 0 0	- - -	- - -	- - -	1 17 6	- - -
7. Brighton, Shoreham, and Lancing	436 13 3	- - -	2,005 0 0	- - -	- - -	- - -	10 0 10	- - -
8. Broil Park Gate to Battel	830 6 3	- - -	562 15 0	- - -	- - -	- - -	27 12 10	- - -
9. Bury	112 13 4	- - -	188 0 0	- - -	- - -	- - -	- - -	- - -
10. Cosham to Chichester	431 4 11	- - -	619 19 7	- - -	- - -	- - -	32 9 0	- - -
11. Cowfold and Henfield	- - -	55 19 8	315 0 0	- - -	- - -	- - -	5 16 0	- - -
12. Ditto, Branch	106 4 1	- - -	167 15 0	- - -	- - -	- - -	2 18 0	- - -
13. Crouch Hill and Hurstperpoint	34 19 10	- - -	342 17 6	- - -	- - -	- - -	4 8 0	- - -
14. Farnhurst, Midhurst, Chichester, and Dell Quay	217 0 7	- - -	716 8 0	- - -	- - -	- - -	39 16 6	- - -
15. Five Oaks	322 11 7	- - -	307 10 0	- - -	- - -	- - -	2 3 0	- - -
16. Flimwell and Hastings	523 10 0	- - -	1,528 18 4	- - -	- - -	- - -	18 8 2	- - -
17. Henfield	82 1 9	- - -	161 4 1	- - -	- - -	- - -	2 2 0	- - -
18. Hodges and Cuckfield	220 18 3	- - -	530 0 0	- - -	- - -	- - -	- - -	- - -
19. Hollington and Hastings	100 16 2	- - -	481 5 0	- - -	- - -	- - -	- - -	- - -
20. Horley and Cuckfield	119 0 7	- - -	148 8 0	- - -	- - -	- - -	8 0 0	- - -
21. Horsebridge and Horeham	394 16 2	- - -	572 13 3	- - -	- - -	- - -	- - -	- - -
22. Horsham and Crawley	- - -	26 1 9	163 9 10	184 4 0	- - -	- - -	1 19 0	- - -
23. Horsham and Guildford	220 7 8	- - -	575 16 8	- - -	- - -	- - -	- - -	- - -
24. Horsham and Steyning	113 15 6	- - -	416 0 0	- - -	- - -	- - -	8 13 6	- - -
25. Hurstperpoint and Poynings	- - -	1 13 2	40 15 9	9 9 6	- - -	- - -	- - -	- - -
26. Lewes and Brighton	270 18 8	- - -	531 7 5	- - -	- - -	- - -	- - -	- - -
27. Lewes to Eastbourne and Hails- ham	32 15 10	- - -	848 19 6	70 5 3	- - -	- - -	0 17 6	- - -
28. Malling to Witch Cross	139 9 5	- - -	611 14 8	- - -	- - -	- - -	- - -	- - -
29. Mayfield and Wadhurst	465 2 6	- - -	1,318 0 0	- - -	- - -	0 3 0	- - -	- - -
30. Midhurst and Sheetbridge	208 16 11	- - -	232 9 0	- - -	- - -	- - -	5 16 0	- - -
31. New Chapel, Lindfield, and Brighthelmston	13 8 3	- - -	583 19 7	- - -	- - -	- - -	12 7 8	- - -
32. Offham and Ditchelling	132 19 7	- - -	90 0 0	35 10 0	- - -	- - -	- - -	- - -
33. Offham to Witch Cross	252 5 3	- - -	680 0 0	- - -	- - -	- - -	124 7 6	- - -
34. Petworth	80 4 10	- - -	1,112 0 0	- - -	- - -	- - -	18 4 6	- - -
35. Pyecombe and Hicksted	219 6 0	- - -	314 0 0	- - -	- - -	- - -	6 0 8	- - -
36. Ringmer and Hurst Green	270 8 7	- - -	1,236 12 0	- - -	- - -	- - -	- - -	- - -
37. Robertsbridge Clappers	61 9 4	- - -	91 6 8	- - -	- - -	- - -	- - -	- - -
38. Rye	- - -	1 12 3	574 0 0	- - -	- - -	- - -	8 11 6	- - -
39. Saint Leonard's and Sedlescomb	161 8 9	- - -	367 15 0	- - -	- - -	- - -	0 0 1	- - -
40. Shipley	163 1 3	- - -	116 5 0	21 6 0	- - -	- - -	- - -	- - -
41. Staplecross	141 16 8	- - -	236 0 0	- - -	- - -	- - -	- - -	- - -
42. Storrington and Ball's Hutt	90 7 1	- - -	154 15 0	- - -	- - -	- - -	- - -	- - -
43. Storrington and Wiston	245 5 2	- - -	451 10 0	- - -	- - -	- - -	- - -	- - -
44. Tunbridge Wells to Maresfield	110 1 6	- - -	596 5 0	- - -	- - -	- - -	3 19 0	- - -
45. Ditto, New Road	- - -	80 8 4	210 10 0	45 0 0	- - -	- - -	- - -	- - -
46. Tunbridge Wells to Uckfield	202 4 5	- - -	546 13 4	- - -	- - -	- - -	- - -	- - -
47. Worthing and Branch	36 14 11	- - -	397 10 0	- - -	49 0 0	- - -	9 12 6	- - -
48. Worthing and Lancing	89 8 5	- - -	52 5 0	- - -	- - -	- - -	e 173 11 7	- - -
£	8,016 11 5	231 7 5	24,177 16 7	365 14 9	49 0 0	0 3 0	599 1 4	- - -
COUNTY OF WARWICK.								
1. Alcester (United)	257 0 10	- - -	1,418 5 0	- - -	- - -	- - -	- - -	- - -
2. Ansley and Whitacre	- - -	141 6 5	74 0 0	- - -	- - -	- - -	- - -	- - -
3. Birmingham and Blakedown Pool	495 5 6	- - -	1,205 16 8	- - -	- - -	- - -	5 18 2	- - -
4. Birmingham and Spernal Ash	146 13 6	- - -	1,157 0 0	- - -	- - -	- - -	1 13 8	- - -
5. Birmingham to Stonebridge	0 7 9	- - -	630 5 0	- - -	- - -	0 9 0	16 1 3	- - -
6. Birmingham and Stratford-on- Avon	434 15 7	- - -	1,212 14 2	- - -	- - -	- - -	8 12 0	- - -
7. Birmingham, Warwick, and War- mington	274 19 7	- - -	1,581 10 6	- - -	- - -	- - -	0 10 0	- - -
8. Birmingham and Watford Gap	204 13 9	- - -	1,005 16 2	- - -	- - -	- - -	3 10 10	- - -
9. Ditto, Kingsbury Branch	- - -	- - -	323 7 2	- - -	- - -	- - -	0 11 4	- - -
10. Castle Bromwich and Birmingham (United)	- - -	5 17 7	454 0 0	- - -	- - -	- - -	0 17 3	- - -
11. Coventry and Stoney Stanton	21 17 4	- - -	462 16 6	- - -	- - -	- - -	10 0 0	- - -
12. Coventry and Wolvey	60 12 9	- - -	230 8 2	- - -	- - -	- - -	- - -	- - -
13. Dunchurch and Southam	- - -	14 16 11	192 13 4	73 0 0	- - -	- - -	- - -	- - -
14. Dunchurch and Stonebridge	47 3 10	- - -	855 0 8	- - -	- - -	0 10 0	- - -	- - -
15. Evesham and Alcester, Alcester District	193 2 9	- - -	287 15 0	- - -	- - -	- - -	- - -	- - -

a Including team labour.

b Including contract work.

c Including materials, &c.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5. 1,611 18 6	435 9 3	316 1 0	183 15 6	- - -	- - -	67 11 1	- - -	40 0 0	70 0 0	
6. 536 17 6	127 4 11	- - -	96 8 7	- - -	- - -	24 2 0	- - -	- - -	- - -	
7. 2,015 0 10	210 2 0	- - -	340 10 5	- - -	- - -	176 19 7	- - -	20 0 0	81 18 0	
8. 590 7 10	119 17 0	261 12 11	25 15 0	- - -	- - -	20 17 4	- - -	15 0 0	39 0 0	
9. 188 0 0	83 3 1	- - -	- - -	- - -	- - -	- - -	- - -	15 0 0	- - -	
10. 652 8 7	211 14 10	167 0 10	57 6 7	- - -	- - -	11 2 5	- - -	21 0 0	100 2 0	
11. 320 16 0	81 13 8	26 15 6	46 13 4	- - -	- - -	5 14 6	- - -	20 0 0	21 0 0	
12. 170 13 0	49 2 10	23 19 2	65 12 6	- - -	- - -	6 11 0	- - -	- - -	15 0 0	
13. 347 5 6	132 16 4	132 5 0	22 6 3	- - -	- - -	27 14 1	- - -	20 0 0	9 8 8	
14. 756 4 6	285 17 5	183 8 10	46 9 4	- - -	- - -	26 4 5	- - -	20 0 0	100 0 0	
15. 309 13 0	32 7 8	- - -	54 5 0	- - -	- - -	4 9 3	- - -	12 12 0	12 0 0	
16. 1,547 6 6	283 18 4	328 6 8	211 0 5	- - -	- - -	17 19 9	2 1 2	25 0 0	10 5 0	
17. 163 6 1	36 1 6	- - -	39 4 0	- - -	- - -	4 18 5	- - -	18 17 4	5 0 0	
18. 530 0 0	73 3 5	100 2 0	56 8 8	- - -	3 13 4	18 11 10	- - -	16 15 0	6 0 0	
19. 481 5 0	- - -	- - -	- - -	- - -	- - -	14 0 8	- - -	- - -	- - -	
20. 156 8 0	64 1 0	50 13 0	101 14 0	- - -	- - -	5 1 9	- - -	- - -	36 2 2	
21. 572 13 3	119 10 5	180 19 1	168 4 11	- - -	5 16 8	33 19 3	- - -	25 0 0	45 0 0	
22. 349 12 10	75 5 6	12 9 2	74 16 3	- - -	- - -	24 5 6	- - -	- - -	- - -	
23. 575 16 8	109 3 10	- - -	156 12 6	- - -	- - -	- - -	5 0 0	- - -	5 16 2	
24. 424 13 6	134 7 5	19 14 7	160 6 3	- - -	- - -	9 15 7	- - -	13 0 0	25 0 0	
25. 50 5 3	21 6 0	- - -	27 2 6	- - -	- - -	2 9 6	- - -	- - -	4 7 6	
26. 531 7 5	115 0 8	156 15 7	158 1 4	- - -	13 9 0	14 3 0	- - -	16 0 0	21 0 0	
27. 920 2 3	88 13 6	140 11 9	61 19 7	- - -	7 11 4	28 17 9	- - -	15 0 0	41 12 0	
28. 611 14 8	168 10 4	122 13 2	94 18 4	- - -	3 4 4	15 9 1	- - -	40 0 0	46 0 0	
29. 1,318 3 0	302 8 5	256 19 7	75 3 9	- - -	3 3 6	51 5 10	- - -	20 0 0	- - -	
30. 238 5 0	74 10 4	44 1 0	91 11 6	- - -	- - -	15 17 4	- - -	20 0 0	- - -	
31. 596 7 3	134 17 6	1 10 0	- - -	- - -	- - -	36 2 11	- - -	20 0 0	35 17 0	
32. 125 10 0	22 8 6	22 7 0	15 16 0	- - -	1 19 0	1 5 0	- - -	4 4 0	5 0 0	
33. 804 7 6	126 18 1	158 2 3	64 0 3	- - -	15 16 4	11 15 4	- - -	32 0 0	34 15 4	
34. 1,130 4 6	310 6 7	153 0 9	103 14 7	- - -	- - -	26 7 2	15 0 0	32 8 0	77 12 0	
35. 320 0 8	77 9 2	68 8 0	20 17 0	- - -	13 18 0	10 11 3	- - -	- - -	10 0 0	
36. 1,236 12 0	187 8 0	379 3 9	244 13 5	- - -	11 17 0	12 16 4	- - -	52 0 0	58 0 0	
37. 91 6 8	- - -	- - -	- - -	- - -	- - -	1 14 11	- - -	- - -	- - -	
38. 582 11 6	193 4 11	130 19 5	135 6 8	- - -	- - -	27 8 9	5 0 0	15 0 0	35 0 0	
39. 367 15 1	40 0 0	14 18 3	5 16 3	- - -	- - -	13 19 5	- - -	12 0 0	10 0 0	
40. 137 11 0	52 0 0	556 19 7	- - -	- - -	- - -	7 13 9	- - -	12 12 0	- - -	
41. 236 0 0	14 11 11	37 19 3	38 3 2	- - -	- - -	3 3 4	5 0 0	10 0 0	12 0 0	
42. 154 15 0	59 6 0	20 2 6	24 6 6	- - -	- - -	5 16 3	- - -	12 12 0	- - -	
43. 451 10 0	53 9 8	73 5 6	47 11 8	- - -	- - -	9 5 5	- - -	18 18 0	5 0 0	
44. 600 4 0	63 10 0	192 9 2	91 7 2	- - -	12 10 0	21 16 3	- - -	6 0 0	20 0 0	
45. 255 10 0	36 11 6	132 10 10	81 9 4	- - -	- - -	5 0 5	- - -	6 0 0	10 0 0	
46. 546 13 4	132 2 4	173 16 5	77 11 5	- - -	0 12 6	13 13 1	- - -	24 0 0	30 0 0	
47. 456 2 6	126 14 9	- - -	86 10 6	- - -	- - -	15 0 2	- - -	21 0 0	35 0 0	
48. 225 16 7	25 12 6	- - -	- - -	- - -	- - -	9 13 2	- - -	25 2 0	- - -	
25,191 15 8	5,267 2 11	4,266 3 3	3,662 0 11	- - -	95 11 0	924 14 5	42 1 2	738 7 4	1,097 15 10	
1. 1,418 5 0	518 19 3	186 10 1	249 10 3	- - -	13 11 9	135 11 1	- - -	- - -	135 0 0	
2. 74 0 0	11 17 0	7 18 6	3 17 0	- - -	- - -	2 8 6	- - -	11 0 0	7 10 0	
3. 1,211 14 10	337 13 3	50 12 6	144 2 7	- - -	7 12 0	31 0 10	- - -	31 10 0	100 0 0	
4. 1,158 13 8	368 2 4	111 0 0	267 1 0	- - -	21 9 0	21 0 7	- - -	40 0 0	75 0 0	
5. 646 15 3	183 17 7	9 9 0	147 15 9	- - -	17 10 0	58 11 10	- - -	31 10 0	100 0 0	
6. 1,221 6 2	462 7 5	125 5 8	136 12 9	- - -	30 6 0	98 2 4	- - -	40 0 0	75 0 0	
7. 1,582 0 6	493 13 11	171 0 0	171 5 5	- - -	12 0 0	102 5 6	40 0 0	- - -	147 0 0	
8. 1,009 7 0	276 8 8	92 18 9	172 6 0	- - -	- - -	69 16 8	- - -	35 0 0	90 0 0	
9. 323 18 6	63 3 2	- - -	40 0 6	- - -	- - -	2 11 1	- - -	- - -	- - -	
10. 454 17 3	97 7 6	17 13 0	100 6 0	- - -	- - -	23 5 0	- - -	35 10 4	50 0 0	
11. 472 16 6	62 8 0	- - -	159 12 2	- - -	- - -	5 18 0	- - -	- - -	20 0 0	
12. 230 8 2	122 18 0	14 0 0	69 16 0	- - -	- - -	30 4 6	- - -	10 10 0	20 0 0	
13. 265 13 4	55 7 0	27 1 6	71 15 8	- - -	- - -	- - -	- - -	5 0 0	- - -	
14. 855 10 8	281 19 7	118 12 10	142 18 0	- - -	24 2 6	38 5 3	- - -	- - -	60 0 0	
15. 287 15 0	70 12 2	31 1 0	57 13 0	- - -	2 0 0	23 8 11	- - -	- - -	15 0 0	

d The Local Act expired 1st November 1863.

e Assessments on the lands.

EXPENDITURE—*continued.*

NAMES OF COUNTIES AND TRUSTS.	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF SUSSEX— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5. Brighton, Cuckfield, and West Grinstead - - - - -	26 8 9	211 2 10	- - -	a 92 0 0	3 10 0	- - -	1,445 18 5
6. Brighton and Newhaven - - -	42 16 3	210 0 0	15 15 0	- - -	0 16 3	- - -	517 3 0
7. Brighton, Shoreham, and Lancing -	51 17 8	204 17 6	- - -	- - -	1 11 1	- - -	1,087 16 3
8. Broil Park Gate to Battel - - -	8 19 3	- - -	- - -	- - -	17 14 0	- - -	508 15 6
9. Bury - - - - -	- - -	22 8 4	- - -	c 62 10 0	10 4 5	- - -	193 5 10
10. Cosham to Chichester - - - -	11 14 10	- - -	- - -	- - -	20 18 9	- - -	601 0 3
11. Cowfold and Henfield - - - -	- - -	25 5 0	- - -	- - -	4 14 3	- - -	231 16 3
12. Ditto, Branch - - - - -	16 16 4	- - -	- - -	- - -	0 2 0	- - -	177 3 10
13. Crouch Hill and Hurstperpoint -	- - -	20 0 0	- - -	- - -	3 16 0	- - -	368 6 4
14. Farnhurst, Midhurst, Chichester, and Dell Quay - - - - -	12 2 0	- - -	- - -	- - -	28 1 2	- - -	702 3 2
15. Five Oaks - - - - -	4 14 2	84 7 0	- - -	d 200 0 0	2 1 0	- - -	406 16 1
16. Flimwell and Hastings - - - -	1 10 0	545 13 5	96 10 4	214 0 0	14 16 6	- - -	1,751 1 7
17. Henfield - - - - -	- - -	94 0 8	- - -	- - -	0 9 9	- - -	198 11 8
18. Hodges and Cuckfield - - - -	11 9 10	133 4 5	- - -	100 0 0	4 15 3	- - -	524 3 9
19. Hollington and Hastings - - -	3 19 3	552 17 9	- - -	- - -	8 9 9	- - -	579 7 5
20. Horley and Cuckfield - - - -	16 1 8	- - -	- - -	- - -	1 15 0	- - -	275 8 7
21. Horsebridge and Horeham - - -	5 16 5	- - -	- - -	- - -	16 8 8	- - -	600 15 5
22. Horsham and Crawley - - - -	20 14 6	52 10 0	- - -	- - -	0 15 0	- - -	260 15 11
23. Horsham and Guildford - - - -	- - -	- - -	- - -	- - -	2 5 0	- - -	278 17 6
24. Horsham and Steyning - - - -	12 13 2	117 2 4	- - -	- - -	7 18 10	- - -	499 18 2
25. Hurstperpoint and Poynings - -	- - -	- - -	- - -	- - -	1 14 6	- - -	57 0 0
26. Lewes and Brighton - - - -	10 16 4	- - -	- - -	- - -	6 16 5	- - -	512 2 4
27. Lewes to Eastbourne and Hails- ham - - - - -	- - -	149 15 6	- - -	g 380 0 0	9 2 5	- - -	923 3 10
28. Malling to Witch Cross - - - -	13 19 3	- - -	- - -	- - -	5 11 8	- - -	510 6 2
29. Mayfield and Wadhurst - - - -	7 6 4	279 3 5	- - -	h 219 14 9	18 9 6	- - -	1,233 15 1
30. Midhurst and Sheetbridge - - -	7 16 10	- - -	- - -	- - -	7 19 2	- - -	261 16 2
31. New Chapel, Lindfield, and Brighthelmston - - - - -	218 14 2	146 3 9	- - -	- - -	16 8 6	- - -	609 13 10
32. Offham and Ditchelling - - - -	7 3 8	- - -	- - -	- - -	8 0 0	- - -	88 3 2
33. Offham to Witch Cross - - - -	8 0 7	154 10 8	- - -	100 0 0	5 15 3	- - -	721 14 1
34. Petworth - - - - -	7 19 0	146 17 6	- - -	i 89 0 0	12 12 0	- - -	974 17 7
35. Pyecombe and Hicksted - - - -	20 6 6	90 5 8	- - -	k 194 0 0	7 17 0	- - -	513 12 7
36. Ringmer and Hurst Green - - -	23 9 1	96 16 3	- - -	100 0 0	4 15 3	- - -	1,170 19 1
37. Robertsbridge Clappers - - - -	- - -	72 4 3	- - -	- - -	- - -	- - -	73 19 2
38. Rye - - - - -	9 8 2	19 8 4	- - -	- - -	4 0 5	- - -	574 16 8
39. Saint Leonard's and Sedlescomb -	3 9 0	193 6 8	- - -	- - -	36 11 10	- - -	330 1 5
40. Shipley - - - - -	5 11 6	- - -	- - -	- - -	4 14 0	- - -	139 10 10
41. Staplecross - - - - -	9 13 9	51 19 6	- - -	- - -	4 0 0	- - -	186 10 11
42. Storrington and Ball's Hutt - -	5 14 6	23 15 0	31 0 6	- - -	5 3 2	- - -	187 16 5
43. Storrington and Wiston - - - -	8 16 0	129 5 7	- - -	n 145 0 0	6 4 6	- - -	496 16 4
44. Tunbridge Wells to Maresfield -	14 10 4	53 18 0	- - -	- - -	11 18 6	- - -	487 19 5
45. Ditto, New Road - - - - -	14 10 4	42 7 0	- - -	- - -	11 0 9	- - -	339 10 2
46. Tunbridge Wells to Uckfield - -	12 13 2	25 6 2	- - -	100 0 0	6 13 9	- - -	596 8 10
47. Worthing and Branch - - - -	12 13 4	58 3 9	- - -	- - -	9 18 6	49 0 0	414 1 0
48. Worthing and Lancing - - - -	- - -	- - -	- - -	- - -	5 4 6	- - -	65 12 2
£	702 14 8	4,200 1 8	143 5 10	1,996 4 9	383 0 4	49 0 0	23,568 4 1

COUNTY OF WARWICK.

1. Alcester (United) - - - - -	38 18 9	65 18 4	- - -	200 0 0	7 17 6	- - -	1,551 17 0
2. Ansley and Whitacre - - - - -	0 10 9	7 1 0	- - -	- - -	15 7 3	- - -	67 10 0
3. Birmingham and Blakedown Pool -	49 16 0	183 3 6	85 0 0	o 476 0 0	77 6 0	- - -	1,573 16 8
4. Birmingham and Sperial Ash - -	- - -	20 17 8	11 1 9	200 0 0	17 12 6	- - -	1,153 5 8
5. Birmingham to Stonebridge - - -	45 0 0	26 7 10	- - -	- - -	21 17 0	- - -	641 19 0
6. Birmingham and Stratford-on- Avon - - - - -	- - -	29 5 0	- - -	200 0 0	67 11 4	- - -	1,264 10 6
7. Birmingham, Warwick, and War- mington - - - - -	22 12 1	116 4 8	- - -	p 138 15 0	43 7 6	- - -	1,458 4 1
8. Birmingham and Watford Gap - -	61 0 0	104 10 10	13 12 9	- - -	62 3 9	- - -	977 17 5
9. Ditto, Kingsbury Branch - - - -	- - -	17 3 9	- - -	200 0 0	1 0 0	- - -	323 18 6
10. Castle Bromwich and Birmingham (United) - - - - -	- - -	50 9 9	4 8 0	- - -	10 10 9	- - -	389 9 10
11. Coventry and Stoney Stanton - -	38 10 5	59 19 11	- - -	- - -	22 16 6	- - -	369 5 0
12. Coventry and Wolvey - - - - -	- - -	- - -	- - -	- - -	6 17 0	- - -	274 5 6
13. Dunchurch and Southam - - - -	- - -	79 19 3	- - -	- - -	8 12 6	- - -	247 15 11
14. Dunchurch and Stonebridge - -	25 13 0	- - -	- - -	- - -	12 2 2	- - -	703 13 4
15. Evesham and Alcester, Alcester District - - - - -	21 6 11	30 16 0	- - -	100 0 0	2 2 8	- - -	354 0 8

a For a debt of 94*l.* 10*s.*b Including 400*l.* at 5 per cent.c For debts of 125*l.*d For debts of 500*l.*h For debts of 295*l.* 10*s.*i For debts of 94*l.*k For debts of 970*l.*n For debts of 212*l.* 10*s.*o For debts of 580*l.*

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5. 6,032 10 0	3½	-	-	-	6,032 10 0	-	-	-	-	295 17 9	295 17 9
6. 69,900 0 0	2	-	210 0 0	44 8 4	10,154 8 4	-	-	-	-	-	-
7. 4,097 10 0	5	-	-	-	4,097 10 0	-	-	-	-	1,363 17 10	1,363 17 10
8. -	-	-	-	-	-	-	-	-	-	911 18 7	911 18 7
9. 2,075 0 0	1	6 1 3	22 13 8	-	2,103 14 11	-	-	-	67 10 0	107 7 6	174 17 6
0. -	-	10 0 0	-	-	10 0 0	-	-	-	-	482 13 3	482 13 3
1. 2,525 0 0	1	-	-	-	2,525 0 0	-	-	-	4 0 0	33 0 1	37 0 1
2. -	-	-	-	-	-	-	-	-	-	99 13 3	99 13 3
3. 500 0 0	4	-	-	-	500 0 0	-	-	-	-	13 19 0	13 19 0
4. -	-	5 0 0	-	-	5 0 0	-	-	-	-	271 1 11	271 1 11
5. 4,915 0 0	1½	-	73 14 6	-	4,988 14 6	-	-	-	-	225 8 6	225 8 6
6. 22,722 0 0	3	-	694 9 8	-	23,416 9 8	-	-	-	-	319 14 11	319 14 11
7. 3,134 10 0	f 1	-	-	-	3,134 10 0	-	-	-	-	46 16 2	46 16 2
8. 3,500 0 0	4	79 18 10	86 10 2	-	3,666 9 0	-	-	-	-	226 14 6	226 14 6
9. 11,890 0 0	5	-	8,058 18 10	-	19,948 18 10	-	-	-	-	2 13 9	2 13 9
0. -	-	-	-	-	-	-	-	-	-	-	-
1. -	-	104 17 5	-	-	104 17 5	-	-	-	-	366 14 0	366 14 0
2. 5,250 0 0	1	-	-	-	5,250 0 0	-	-	-	-	62 15 2	62 15 2
3. 13,887 12 0	½	53 2 3	69 8 9	-	14,010 3 0	-	-	2 0 0	-	517 6 10	519 6 10
4. 4,105 0 0	3	-	122 13 0	-	4,227 13 0	-	-	-	-	38 10 10	38 10 10
5. 1,380 0 0	5	183 8 0	1,999 0 0	8 7 11	3,570 15 11	-	-	-	-	-	-
6. -	-	83 19 3	-	-	83 19 3	-	-	-	-	290 3 9	290 3 9
7. 4,500 0 0	3	-	-	-	4,500 0 0	-	-	-	-	29 14 3	29 14 3
8. -	-	138 5 7	-	-	138 5 7	-	-	-	-	240 17 11	240 17 11
9. 6,747 6 0	4	-	-	-	6,747 6 0	-	-	-	-	549 10 5	549 10 5
0. -	-	30 0 0	-	-	30 0 0	-	-	-	-	185 5 9	185 5 9
1. 10,199 4 0	1	-	-	-	10,199 4 0	-	-	-	-	0 1 8	0 1 8
2. 6,727 10 0	5	-	7,748 7 10	-	14,475 17 10	-	-	-	-	170 6 5	170 6 5
3. 900 0 0	f 4	162 16 2	68 11 10	-	1,131 8 0	-	-	-	-	334 18 8	334 18 8
4. 4,108 2 3	3½	-	-	-	4,108 2 3	-	-	-	-	235 11 9	235 11 9
5. 9,319 10 0	1	-	-	-	9,319 10 0	-	-	-	-	25 14 1	25 14 1
6. 1,420 0 0	¼	195 12 0	35 5 0	-	1,650 17 0	-	-	-	-	336 1 6	336 1 6
7. 1,513 0 0	4	-	66 16 8	-	1,579 16 8	-	-	-	-	78 16 10	78 16 10
8. 500 0 0	4	-	-	-	500 0 0	13 0 0	-	-	-	6 2 7	19 2 7
9. 15,850 0 0	5	1,311 18 1	11,792 9 5	-	28,954 7 6	-	-	-	-	199 2 5	199 2 5
0. -	-	-	-	-	-	-	-	-	-	161 1 5	161 1 5
1. 1,650 0 0	4	-	16 0 0	-	1,666 0 0	-	-	-	-	191 5 9	191 5 9
2. 5,500 0 0	2½	-	23 15 0	-	5,523 15 0	-	-	-	-	57 5 8	57 5 8
3. 3,375 0 0	3½	-	118 2 6	-	3,493 2 6	-	-	-	-	199 18 10	199 18 10
4. 1,200 0 0	f 3	-	-	-	1,200 0 0	-	-	-	-	222 6 1	222 6 1
5. 1,100 0 0	f 3	-	-	164 8 6	1,264 8 6	-	-	-	-	-	-
6. 400 0 0	5	102 5 10	12 10 0	-	514 15 10	-	-	-	-	152 8 11	152 8 11
7. 1,662 10 0	3½	-	58 3 9	-	1,720 13 9	-	-	-	-	78 16 5	78 16 5
8. 7,405 10 0	5	51 6 8	9,948 2 1	-	17,404 18 9	-	-	9 6 4	-	249 12 10	258 19 2
185,741 14 3	-	2,518 11 4	41,305 5 1	218 3 6	229,783 14 2	13 0 0	-	11 6 4	71 10 0	9,626 19 1	9,722 15 5
1. 1,400 0 0	4	10 4 0	15 8 0	-	1,425 12 0	-	-	-	-	123 8 10	123 8 10
2. 2,600 0 0	1d.	-	-	134 16 5	2,734 16 5	-	-	-	48 14 10	-	48 14 10
3. 2,844 0 0	5	-	27 0 0	-	2,871 0 0	-	-	-	-	133 3 8	133 3 8
4. 300 0 0	4½	-	94 10 0	-	394 10 0	-	-	-	-	152 1 6	152 1 6
5. 636 0 0	5	-	17 10 0	-	653 10 0	-	-	-	-	5 4 0	5 4 0
6. 500 0 0	4½	-	-	-	500 0 0	133 2 6	-	6 0 0	-	391 11 3	530 13 9
7. 2,824 16 4	4	-	82 2 4	-	2,906 18 8	-	-	-	-	398 16 0	398 16 0
8. 2,500 0 0	4	-	-	-	2,500 0 0	-	-	-	-	236 3 4	236 3 4
9. 300 0 0	4	-	-	-	300 0 0	-	-	-	-	-	-
0. 1,100 0 0	4	-	23 10 7	-	1,123 10 7	-	-	-	-	59 9 10	59 9 10
1. 7 8,559 16 6	3	-	0 1 5	-	3,559 17 11	-	-	-	-	125 8 10	125 8 10
2. 41 0 10	4	-	15 8 8	-	56 9 6	-	-	-	-	16 15 5	16 15 5
3. f 1,610 0 0	f 2½	-	83 16 11	-	1,693 16 11	-	-	-	-	3 0 6	3 0 6
4. -	-	-	-	-	-	-	-	-	-	199 1 2	199 1 2
5. 300 0 0	4	-	-	-	300 0 0	-	-	-	-	126 17 1	126 17 1

e Including 2,311l. at 1½ per cent., and 730l. not bearing interest.

f Reduced by provisional order.

g For debts of 450l.

l Reduced by consent.

m Including 4,550l. at 1d. per cent. until the preference debt is paid off.

p For debts of 185l. 13s. 3d.

q Including 1,750l. at 1d. per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9. Amount of Money borrowed on the Security of the Toll.
	Balance in Treasurers' Hands on 1st Jan. 1863.	Balance due to the Treasurers on 1st Jan. 1863.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.			
COUNTY OF WARWICK —continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
16. Fillongley and Over Whitaker -	41 0 1	- - -	204 5 6	- - -	- - -	- - -	- - -	- - -	- - -	
17. Finford Bridge and Banbury -	211 2 7	- - -	800 6 8	156 10 0	- - -	- - -	- - -	- - -	- - -	
18. Great Kingston and Wellesbourne -	29 0 11	- - -	275 1 9	- - -	- - -	- - -	0 12 0	- - -	- - -	
19. Hinckley and Coventry -	281 18 5	- - -	1,069 3 4	- - -	- - -	- - -	2 7 7	- - -	- - -	
20. Mancetter and Wolvey Heath -	16 0 2	- - -	290 0 0	- - -	- - -	0 7 0	- - -	- - -	- - -	
21. Rugby and Hinckley -	328 2 3	- - -	394 18 4	- - -	- - -	2 4 0	- - -	- - -	- - -	
22. Rugby and Kilworth -	284 5 6	- - -	239 10 0	- - -	- - -	1 18 0	- - -	- - -	- - -	
23. Rugby and Lutterworth -	377 14 11	- - -	288 0 0	- - -	- - -	2 4 0	- - -	- - -	- - -	
24. Rugby and Warwick -	53 1 3	- - -	328 6 8	- - -	- - -	2 9 0	- - -	- - -	- - -	
25. Southam and Kineton -	136 2 11	- - -	148 8 4	193 0 0	- - -	- - -	0 3 0	- - -	- - -	
26. Stonebridge and Kenilworth -	- - -	3 11 4	115 1 4	- - -	- - -	- - -	- - -	- - -	- - -	
27. Stratford and Edgehill -	70 11 11	- - -	308 0 0	85 10 0	- - -	1 10 0	- - -	- - -	- - -	
28. Stratford-upon-Avon and Long Compton -	289 0 7	- - -	1,141 12 6	- - -	- - -	- - -	4 0 0	- - -	- - -	
29. Warwick, Coventry, and Leam- ington -	227 12 8	- - -	981 13 4	64 19 11	- - -	- - -	30 0 0	- - -	- - -	
30. Warwick and Paddlebrook and Stratford -	58 16 10	- - -	832 3 8	- - -	- - -	0 1 3	48 2 0	- - -	- - -	
31. Watling Street, Bentley Lane and Branch, Pinwall Lane and Ap- pleby (United) -	- - -	328 11 4	1,351 0 0	- - -	- - -	2 15 6	0 2 0	- - -	- - -	
32. Wellesbourn and Stratford -	37 8 8	- - -	222 17 6	- - -	- - -	0 9 3	10 0 0	- - -	- - -	
£	4,578 12 10	494 3 7	20,081 17 3	572 19 11	- - -	14 17 0	143 1 1	- - -	- - -	
COUNTY OF WESTMORLAND.										
1. Ambleside -	- - -	308 4 11	1,081 0 0	- - -	- - -	4 8 0	2 14 6	- - -	- - -	
2. Appleby and Kendal -	167 6 11	- - -	398 2 2	- - -	- - -	- - -	3 0 9	- - -	- - -	
3. Brough and Bowes, and Maiden Castle and Barrow's Brow to the Coal Works (United) -	337 1 1	327 0 0	89 6 11	- - -	- - -	- - -	- - -	- - -	- - -	
4. Brough and Eamont Bridge -	51 7 5	- - -	356 0 0	- - -	- - -	1 10 0	84 11 2	- - -	- - -	
5. Brough and Middleton -	- - -	16 14 3	185 0 0	- - -	- - -	- - -	9 10 0	- - -	- - -	
6. Heronsyke and Eamont Bridge -	136 11 10	- - -	493 0 0	- - -	- - -	- - -	18 10 3	- - -	- - -	
7. Kirkby Lonsdale, Kendal, and Milnthorpe -	645 3 5	- - -	439 2 6	- - -	- - -	0 16 0	11 19 10	- - -	- - -	
8. Kirkby Stephen and Hawes -	2 11 7	- - -	143 0 0	- - -	- - -	- - -	- - -	- - -	- - -	
9. Milnthorpe and Levens -	124 18 3	- - -	300 0 0	- - -	- - -	- - -	8 8 7	- - -	- - -	
£	1,465 0 6	651 19 2	3,484 11 7	- - -	- - -	6 14 0	138 15 1	- - -	- - -	
COUNTY OF WILTS.										
1. Amesbury -	236 8 11	- - -	446 17 8	- - -	- - -	0 1 0	- - -	- - -	- - -	
2. Beckhampton -	501 16 8	- - -	503 1 6	- - -	- - -	- - -	4 18 0	- - -	- - -	
3. Bradford -	228 0 0	- - -	710 0 0	- - -	- - -	1 4 6	26 10 0	- - -	- - -	
4. Burford, Leachdale, and Swindon -	7 9 3	- - -	720 0 0	- - -	- - -	- - -	1 5 0	- - -	- - -	
5. Calne -	162 13 10	- - -	637 13 4	- - -	- - -	- - -	20 13 9	- - -	- - -	
6. Calne, Hillmarton, and Lyneham -	180 19 6	- - -	185 0 0	311 1 1	- - -	- - -	- - -	- - -	- - -	
7. Chippenham -	75 6 2	- - -	1,442 18 4	- - -	- - -	- - -	f 195 9 10	- - -	- - -	
8. Cirencester and Wootton Bassett :g Ashton Keynes District	448 12 3	- - -	129 0 0	- - -	- - -	- - -	h 739 3 11	- - -	- - -	
9. Crudwell and Minty District										
10. Wootton Bassett District										
11. Corsham -	171 0 11	- - -	490 13 4	- - -	- - -	- - -	45 17 6	- - -	- - -	
12. Devizes (Consolidated) -	43 1 7	- - -	1,761 19 2	- - -	- - -	- - -	37 3 9	- - -	- - -	
13. Draycot, or Upper District -	4 16 0	- - -	185 0 0	- - -	- - -	- - -	- - -	- - -	- - -	
14. Everley -	76 15 2	- - -	328 7 2	- - -	- - -	- - -	- - -	- - -	- - -	
15. Fisherton, Wilton, Heytesbury, Willoughby Edge, and Redhone	540 17 5	- - -	784 10 2	- - -	- - -	- - -	29 14 0	- - -	- - -	
16. Holt -	104 7 8	- - -	168 0 0	- - -	- - -	- - -	12 13 4	- - -	- - -	
17. Kennet and Amesbury -	620 1 3	- - -	599 12 8	- - -	- - -	- - -	4 19 5	- - -	- - -	
18. Malmesbury, First District -	24 9 6	- - -	714 1 8	- - -	- - -	- - -	- - -	- - -	- - -	
19. Ditto, Second District -	289 11 11	- - -	1,193 6 8	- - -	- - -	- - -	- - -	- - -	- - -	
20. Ditto, Third District -	7 4 0	- - -	536 14 0	191 19 0	- - -	- - -	- - -	- - -	- - -	
21. Marlborough and Froxfield -	114 5 6	- - -	146 4 1	- - -	- - -	- - -	- - -	- - -	- - -	
22. Marlborough and Salisbury -	57 14 8	- - -	965 0 0	- - -	- - -	- - -	- - -	- - -	- - -	
23. Marshfield -	- - -	11 13 1	384 3 9	- - -	- - -	- - -	5 10 0	- - -	- - -	
24. Melksham -	71 10 0	- - -	670 0 0	- - -	- - -	- - -	52 18 6	- - -	- - -	
25. Sarum and Eling, Eling District -	777 0 3	- - -	1,019 6 8	- - -	- - -	- - -	22 14 8	- - -	- - -	
26. Ditto, Locombe District -	- - -	21 4 9	166 18 4	- - -	- - -	- - -	4 0 0	- - -	- - -	

a Including materials, &c.

b Agents' commission.

c Contract work.

d Allowance to parishes.

h Including amount received from sale of toll-houses, gates, &c., and 354l. 10s. 3d. subscriptions.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16.	204 5 6	69 0 7	27 17 11	31 18 9	- - -	- - -	- - -	- - -	20 0 0
17.	956 16 8	280 17 1	27 15 3	203 4 10	- - -	25 14 7	20 0 0	10 0 0	45 0 0
18.	275 13 9	123 10 10	66 9 0	16 15 10	- - -	12 4 9	3 0 0	- - -	10 0 0
19.	1,071 10 11	437 4 0	92 16 8	263 14 6	- - -	62 10 5	- - -	31 10 0	60 0 0
20.	290 7 0	123 16 10	31 3 11	32 18 6	- - -	12 14 9	- - -	15 0 0	20 0 0
21.	397 2 4	90 8 0	10 8 1	60 5 0	- - -	35 18 0	5 5 0	11 11 0	18 0 0
22.	241 8 0	62 0 6	18 17 7	36 5 7	- - -	15 14 7	5 5 0	11 11 0	18 0 0
23.	290 4 0	87 3 0	21 11 0	46 11 11	- - -	14 9 7	5 5 0	11 11 0	26 0 0
24.	330 15 8	114 6 0	37 1 8	58 10 2	- - -	18 11 0	5 5 0	11 11 0	18 0 0
25.	341 11 4	a 196 3 6	- - -	- - -	- - -	4 6 0	- - -	b 5 18 6	- - -
26.	115 1 4	26 16 11	3 17 4	11 11 6	- - -	0 17 8	- - -	5 5 0	5 5 0
27.	395 0 0	182 12 10	72 9 7	21 17 7	- - -	7 6 0	- - -	5 0 0	- - -
28.	1,145 12 6	c 506 16 4	- - -	- - -	- - -	42 7 11	- - -	31 10 0	52 0 0
29.	1,076 13 3	275 18 6	99 3 0	185 13 2	- - -	3 15 0	111 16 11	31 10 0	50 0 0
30.	880 6 11	399 18 8	106 15 1	116 13 6	- - -	8 19 4	79 0 0	25 0 0	100 0 0
31.	1,353 17 6	483 18 3	174 19 9	238 13 1	- - -	67 11 11	15 0 0	40 0 0	75 0 0
32.	233 6 9	117 10 6	36 12 1	34 6 4	- - -	30 2 6	- - -	5 5 0	20 0 0
	20,812 15 3	6,984 16 8	1,791 0 9	3,293 13 2	- - -	151 7 10	1,187 1 11	99 0 0	492 2 10
1.	1,088 2 6	480 0 0	56 0 0	81 15 0	- - -	21 2 9	5 0 0	20 0 0	30 0 0
2.	401 2 11	- - -	- - -	- - -	- - -	- - -	5 0 0	10 0 0	10 0 0
3.	89 6 11	4 9 0	4 2 0	23 11 2	- - -	- - -	6 0 0	6 0 0	15 15 0
4.	442 1 2	123 13 3	39 8 3	21 6 7	- - -	3 1 6	- - -	15 0 0	60 0 0
5.	194 10 0	81 11 10	26 10 6	38 16 9	- - -	0 10 0	4 10 7	20 19 0	24 1 0
6.	511 10 3	- - -	- - -	- - -	- - -	- - -	10 5 7	15 0 0	25 0 0
7.	451 18 4	150 17 4	16 16 2	2 16 7	- - -	7 8 6	5 0 0	10 0 0	20 0 0
8.	143 0 0	- - -	- - -	- - -	- - -	- - -	- - -	2 0 0	- - -
9.	308 8 7	- - -	- - -	- - -	- - -	9 16 4	5 0 0	5 0 0	5 0 0
	3,630 0 8	840 11 5	142 16 11	168 6 1	- - -	0 10 0	56 5 3	38 2 0	103 19 0
1.	446 18 8	a 297 10 11	- - -	- - -	- - -	37 14 6	10 0 0	20 0 0	50 0 0
2.	507 19 6	175 12 11	90 8 0	- - -	- - -	13 7 3	10 10 0	20 0 0	60 0 0
3.	737 14 6	55 6 7	0 16 6	87 5 1	- - -	68 2 8	- - -	40 0 0	50 0 0
4.	721 5 0	d 350 0 0	- - -	- - -	- - -	25 13 3	10 0 0	20 0 0	- - -
5.	658 7 1	183 2 4	99 5 0	106 15 7	- - -	18 14 3	e 20 8 0	5 0 0	60 0 0
6.	496 1 1	104 7 4	71 10 3	131 1 3	- - -	1 0 0	5 5 0	4 4 0	18 0 0
7.	1,638 8 2	c 635 0 0	- - -	- - -	- - -	3 2 3	- - -	25 0 0	30 0 0
8.						28 18 4	- - -	- - -	- - -
9.	868 3 11	- - -	- - -	- - -	- - -	- - -	- - -	4 5 0	16 0 0
10.						- - -	- - -	- - -	- - -
11.	536 10 10	182 10 6	110 0 3	132 18 1	- - -	6 17 8	- - -	15 0 0	50 0 0
12.	1,799 2 11	414 2 7	303 10 5	617 18 6	- - -	14 18 10	82 11 5	50 0 0	150 0 0
13.	185 0 0	89 18 0	25 10 11	19 12 8	- - -	- - -	5 3 6	- - -	- - -
14.	328 7 2	c 108 16 9	- - -	44 6 1	- - -	- - -	17 11 2	10 0 0	25 0 0
15.	814 4 2	371 1 3	178 15 5	59 0 0	- - -	0 6 8	33 15 2	50 0 0	60 0 0
16.	180 13 4	- - -	- - -	- - -	- - -	- - -	5 5 0	- - -	- - -
17.	604 12 1	i 200 0 0	- - -	- - -	- - -	49 16 4	10 0 0	20 0 0	30 0 0
18.	714 1 8	235 14 4	75 8 9	111 13 9	- - -	10 0 10	14 10 8	20 0 0	30 0 0
19.	1,193 6 8	k 387 4	142 1 9	197 0 8	- - -	24 1 4	41 19 4	20 0 0	70 0 0
20.	728 13 0	136 7 7	101 8 3	112 13 11	- - -	13 12 10	16 10 2	4 4 0	21 0 0
21.	146 4 1	32 16 3	32 9 9	26 19 1	- - -	- - -	5 18 1	- - -	20 0 0
22.	965 0 0	160 13 4	234 17 1	186 12 0	- - -	- - -	35 6 11	- - -	25 0 0
23.	389 13 9	221 18 2	45 0 7	12 4 4	- - -	3 1 1	29 18 4	- - -	15 0 0
24.	722 18 6	146 11 10	33 19 9	72 2 7	- - -	9 16 9	30 16 2	21 0 0	- - -
25.	1,042 1 4	c 582 18 8	- - -	- - -	- - -	- - -	106 5 10	25 0 0	50 0 0
26.	170 18 4	c 74 18 1	- - -	- - -	- - -	- - -	17 4 7	10 0 0	10 0 0

e Including 12l. to accountant.

f Including 142l. 1s. 8d. from sale of surveyor's residence.

g Local Act ceased 1st November 1863.

i Including team labour, &c.

h Including contract work.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF WARWICK— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16. Fillongley and Over Whitaker -	14 13 8	18 15 0	- - -	- - -	5 12 0	- - -	187 17 1
17. Finford Bridge and Banbury -	75 5 9	88 12 8	- - -	- - -	19 2 0	- - -	795 12 2
18. Great Kington and Wellesbourne -	- - -	- - -	- - -	- - -	10 6 10	- - -	245 3 6
19. Hinckley and Coventry -	- - -	14 10 1	- - -	- - -	44 5 11	- - -	1,006 11 7
20. Mancetter and Wolvey Heath -	- - -	28 0 0	- - -	- - -	14 13 3	- - -	278 7 3
21. Rugby and Hinckley -	5 7 10	110 6 2	- - -	320 12 8	8 18 11	- - -	677 0 8
22. Rugby and Kilworth -	2 11 5	25 15 0	- - -	a 88 8 0	5 3 0	- - -	289 11 8
23. Rugby and Lutterworth -	7 18 4	- - -	- - -	- - -	5 10 6	- - -	226 0 4
24. Rugby and Warwick -	1 0 0	73 10 2	- - -	- - -	5 16 11	- - -	343 11 11
25. Southam and Kineton -	3 8 11	111 15 0	- - -	- - -	4 0 8	- - -	325 12 7
26. Stonebridge and Kenilworth -	2 5 10	- - -	- - -	76 14 2	2 6 0	- - -	134 19 5
27. Stratford and Edghill -	- - -	30 12 1	- - -	50 0 0	2 1 10	- - -	382 11 2
28. Stratford-upon-Avon and Long Compton -	- - -	172 0 6	- - -	300 0 0	e 156 6 0	- - -	1,261 0 9
29. Warwick, Coventry, and Leam- ington -	22 9 2	130 16 4	- - -	170 0 0	17 16 0	- - -	1,098 18 1
30. Warwick and Paddlebrook and Stratford. -	- - -	8 13 3	- - -	- - -	16 6 5	- - -	861 6 3
31. Watling Street, Bentley Lane and Branch, Finwall Lane and Ap- pleby (United) -	6 15 6	54 2 11	- - -	- - -	58 1 11	- - -	1,214 3 4
32. Wellesbourne and Stratford -	- - -	- - -	- - -	- - -	6 11 0	- - -	250 7 5
£	445 4 4	1,659 6 8	114 2 6	2,520 9 10	760 3 7	- - -	20,930 5 1
COUNTY OF WESTMORLAND.							
1. Ambleside -	- - -	74 4 4	- - -	- - -	25 15 6	- - -	793 17 7
2. Appleby and Kendal -	- - -	72 17 5	- - -	200 0 0	16 19 9	- - -	314 17 2
3. Brough and Bowes and Maiden Castle and Barrow's Brow to the Coal Works (United) -	- - -	27 15 0	- - -	- - -	5 8 0	- - -	93 0 2
4. Brough and Eamont Bridge -	- - -	89 10 10	- - -	- - -	3 16 1	- - -	355 16 6
5. Brough and Middleton -	- - -	- - -	- - -	- - -	13 9 9	- - -	212 11 5
6. Heronsyke and Eamont Bridge -	- - -	381 9 0	- - -	- - -	19 5 8	- - -	461 0 3
7. Kirkby Lonsdale, Kendal, and Milnthorpe -	23 13 5	96 2 2	- - -	h 300 0 0	18 18 0	- - -	651 12 2
8. Kirkby Stephen and Hawes -	- - -	38 8 6	- - -	i 99 15 0	7 12 7	- - -	147 16 1
9. Milnthorpe and Levens -	- - -	114 14 10	- - -	- - -	5 5 8	- - -	144 16 10
£	23 13 5	895 2 1	- - -	599 15 0	116 11 0	- - -	3,175 8 2
COUNTY OF WILTS.							
1. Amesbury -	37 19 10	138 5 2	- - -	- - -	4 7 5	- - -	595 17 10
2. Beckhampton -	3 3 0	24 0 4	- - -	200 0 0	19 7 8	- - -	621 9 2
3. Bradford -	25 10 10	82 9 5	- - -	- - -	31 13 1	- - -	441 4 2
4. Burford, Leachlade, and Swindon -	2 4 2	61 0 6	- - -	k 249 4 0	10 12 1	- - -	728 14 0
5. Calne -	11 2 10	16 0 0	- - -	- - -	11 5 0	- - -	641 12 6
6. Calne, Hillmarton, and Lyneham -	- - -	144 2 9	- - -	- - -	5 14 10	- - -	488 7 8
7. Chippenham -	5 11 0	49 13 0	- - -	400 0 0	8 1 6	- - -	1,182 3 10
Cirencester and Wootton Bassett:							
8. Ashton Keynes District -	25 0 0	88 15 4	- - -	m 1,167 6 8	15 9 2	- - -	1,316 16 2
9. Crudwell and Minty District -							
10. Wootton Bassett District -							
11. Corsham -	5 0 0	- - -	- - -	- - -	15 17 8	- - -	542 2 10
12. Devizes (Consolidated) -	0 10 0	45 19 8	20 3 2	50 0 0	56 17 6	- - -	1,806 12 1
13. Draycot, or Upper District -	13 3 0	- - -	- - -	- - -	2 10 6	- - -	155 18 7
14. Everley -	- - -	52 0 0	- - -	- - -	14 14 4	- - -	292 8 4
15. Fisherton, Wilton, Heytesbury, Willoughby Edge, and Redhone -	33 15 10	- - -	- - -	- - -	2 10 3	- - -	889 4 7
16. Holt -	17 15 6	31 12 4	50 4 1	- - -	13 3 6	- - -	118 0 5
17. Kennet and Amesbury -	28 3 10	167 10 7	- - -	- - -	123 9 9	- - -	629 0 6
18. Malmesbury, First District -	- - -	87 2 5	- - -	- - -	17 2 8	- - -	601 13 5
19. Ditto, Second District -	- - -	372 10 8	- - -	- - -	23 15 11	- - -	1,278 13 10
20. Ditto, Third District -	- - -	180 12 2	- - -	- - -	13 2 7	- - -	629 11 6
21. Marlborough and Froxfield -	8 2 8	5 15 10	- - -	- - -	22 8 8	- - -	164 10 4
22. Marlborough and Salisbury -	29 12 2	195 10 10	- - -	- - -	32 0 4	- - -	974 12 8
23. Marshfield -	- - -	27 0 2	- - -	- - -	6 9 0	- - -	400 11 8
24. Melksham -	19 8 4	242 13 6	- - -	- - -	29 17 2	- - -	646 6 1
25. Sarum and Eling, Eling District -	37 5 7	- - -	88 14 11	- - -	19 4 7	- - -	1,044 9 7
26. Ditto, Locombe District -	19 2 11	- - -	- - -	- - -	4 3 0	- - -	150 8 7

a For debts of 110l. 10s.

b Including 955l. claims disputed.

c None payable on 77l. 11s. 5d.

d Claimed on disputed debts.

i For debts of 155l.

k For debts of 280l.

l Increased from 4l. per cent.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16. 481 10 0	4	-	-	-	481 10 0	-	-	-	-	57 7 8	57 7 8
17. 2,345 0 0	3	-	-	254 16 0	2,599 16 0	-	-	-	-	372 7 1	372 7 1
18. -	-	-	-	-	-	-	-	-	-	59 11 2	59 11 2
19. 300 0 0	5	-	-	-	300 0 0	-	-	-	-	346 17 9	346 17 9
20. 700 0 0	4	-	-	-	700 0 0	-	-	-	128 4 4	27 19 11	156 4 3
21. 2,017 1 10	5	-	-	-	2,017 1 10	-	-	-	-	48 3 11	48 3 11
22. 885 18 11	3½	-	-	90 15 0	976 13 11	-	-	-	-	236 1 10	236 1 10
23. -	-	-	-	-	-	-	-	-	-	441 18 7	441 18 7
24. 1,528 4 0	5	-	-	-	1,528 4 0	-	-	1 5 0	0 5 0	40 5 0	41 15 0
25. 5,000 0 0	4½	-	-	1,565 11 6	6,565 11 6	-	-	-	-	152 1 8	152 1 8
26. 1,032 11 5	c4 & 5	-	-	d 790 6 11	23 9 5	-	-	-	-	-	-
27. 1,540 0 0	2	-	-	-	1,540 0 0	-	-	-	-	83 0 9	83 0 9
28. 4,350 0 0	4	-	-	44 10 6	4,394 10 6	-	-	-	-	173 12 4	173 12 4
29. 2,550 0 0	5	28 18 2	87 6 2	-	2,666 4 4	-	-	-	-	205 7 10	205 7 10
30. 200 0 0	4½	-	-	-	200 0 0	-	-	-	-	77 17 6	77 17 6
31. 1,809 0 0	f 4	-	-	72 7 2	188 17 2	-	-	-	-	-	-
32. -	-	-	-	-	-	-	-	-	-	20 8 0	20 8 0
45,254 19 10	-	39 2 2	3,265 1 2	347 3 0	48,906 6 2	133 2 6	-	7 5 0	177 4 2	4,314 2 5	4,631 14 1
1. 1,794 10 0	4	-	-	4 1 10	14 0 0	-	-	-	-	-	-
2. 2,247 2 2	3¼	-	-	21 5 10	-	-	-	-	-	253 12 8	253 12 8
3. g 750 0 0	3	-	-	32 10 0	-	-	-	-	520 16 1	6 7 10	527 3 11
4. 2,979 0 0	3	-	-	-	-	-	-	-	-	137 12 1	137 12 1
5. 1,620 0 0	1d.	-	-	-	34 15 8	-	-	-	-	-	-
6. 13,870 18 9	2¾	-	-	-	-	-	-	-	-	187 1 10	187 1 10
7. 3,357 18 11	2¾	-	-	12 2 6	-	-	-	-	-	445 9 7	445 9 7
8. 1,766 0 0	2	-	-	-	2 4 6	-	-	-	-	-	-
9. 5,737 0 10	2	-	-	-	-	-	-	-	-	288 10 0	288 10 0
34,122 10 8	-	-	-	70 0 2	51 0 2	-	-	-	520 16 1	1,318 14 0	1,839 10 1
1. 3,562 10 0	4	322 15 2	-	-	-	3,885 5 2	-	-	-	87 9 9	87 9 9
2. 400 0 0	4	51 2 10	6 13 3	-	-	457 16 1	-	-	-	388 7 0	388 7 0
3. 1,875 0 0	4 to 5	-	-	-	-	1,875 0 0	-	-	116 13 4	524 10 4	641 3 8
4. 2,203 0 0	2½	-	-	-	-	2,203 0 0	-	-	-	0 0 3	0 0 3
5. 400 0 0	15	97 18 4	10 0 0	-	-	507 18 4	-	-	-	179 8 5	179 8 5
6. 1,450 0 0	5	-	623 15 0	-	-	2,073 15 0	-	-	-	188 12 11	188 12 11
7. 900 0 0	4	-	-	-	-	900 0 0	-	-	-	531 10 6	531 10 6
8. -	-	-	-	-	-	-	-	-	-	-	-
9. -	-	-	-	-	-	-	-	-	-	-	-
10. -	-	-	-	-	-	-	-	-	-	-	-
11. -	-	5 0 0	-	-	-	5 0 0	-	-	-	165 8 11	165 8 11
12. 900 0 0	5	-	-	-	-	900 0 0	-	-	-	35 12 5	35 12 5
13. 600 0 0	2	-	-	-	-	600 0 0	-	-	-	33 17 5	33 17 5
14. 600 0 0	4½	-	52 0 0	-	-	652 0 0	-	-	-	112 14 0	112 14 0
15. -	-	228 11 3	-	-	-	228 11 3	-	-	-	465 17 0	465 17 0
16. 1,628 16 0	2	70 0 0	-	-	-	1,698 16 0	-	-	-	167 0 7	167 0 7
17. 5,900 0 0	3	40 13 4	24 0 0	-	-	5,964 13 4	-	-	-	595 12 10	595 12 10
18. 2,400 0 0	3½	58 9 4	21 0 0	-	-	2,479 9 4	3 15 0	-	-	136 17 9	140 12 9
19. 9,105 7 0	3	87 19 4	137 19 7	-	-	9,331 5 11	21 16 8	-	-	204 4 9	226 1 5
20. 7,560 0 0	2	49 4 0	86 8 0	-	-	7,695 12 0	50 3 4	57 0 0	-	106 5 6	213 8 10
21. 100 0 0	4	19 0 0	1 0 0	-	-	120 0 0	-	-	-	95 19 3	95 19 3
22. n 4,390 0 0	f 2½	40 0 0	f 41 3 0	-	-	4,471 3 0	-	-	-	48 2 0	48 2 0
23. 700 0 0	4	-	-	22 11 0	-	722 11 0	-	-	-	-	-
24. 6,846 11 6	3½	-	-	-	-	6,846 11 6	-	-	-	148 2 5	148 2 5
25. -	-	-	-	-	-	-	-	-	-	774 12 0	774 12 0
26. -	-	-	-	0 15 0	0 15 0	-	-	-	-	-	-

e Including 124l. 13s. 0d. to Clifford Trust. f Reduced by Provisional Order. g Including 50l. at 2 per cent. h For debts of 337l. 10s.
m For debts of 6,354 13s. 1d. n Including 1,100l. at 1d. per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.				
	Balance	Balance	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.	
	in Treasurer's Hands on 1st Jan. 1863.	due to the Treasurers on 1st Jan. 1863.							
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
COUNTY OF WILTS—cont.									
27. Swindon, Calne, and Cricklade, Third District	20 16 1	- - -	329 15 0	- - -	- - -	- - -	5 0 6	- - -	
28. Swindon and Christian Malford	86 7 6	- - -	644 0 0	64 2 10	- - -	- - -	25 1 0	- - -	
29. Swindon and Cold Harbour	143 9 4	- - -	295 0 0	- - -	- - -	- - -	6 3 6	- - -	
30. Swindon, Hungerford, and Marl- borough (United)	91 8 2	- - -	772 0 0	10 0 0	- - -	- - -	- - -	- - -	
31. Swindon and Marlborough	38 13 3	- - -	299 0 0	- - -	- - -	- - -	5 4 0	- - -	
32. Trowbridge	163 19 2	- - -	1,401 13 2	20 0 0	- - -	- - -	91 19 5	- - -	
33. Warminster	- - -	125 17 5	786 14 7	- - -	- - -	- - -	1 4 0	- - -	
34. Westbury	- - -	102 5 3	741 0 0	- - -	- - -	- - -	9 1 6	- - -	
35. Whitesheet Hill ^b	43 1 10	- - -	- - -	- - -	- - -	- - -	c 60 0 0	- - -	
36. Wootton Bassett and Marlborough	- - -	- - -	210 0 0	- - -	- - -	- - -	- - -	- - -	
£	5,331 17 9	261 0 6	20,367 11 3	597 2 11	- - -	1 5 6	1,407 5 7	- - -	
COUNTY OF WORCESTER.									
1. Birmingham and Bromsgrove	81 3 10	- - -	820 0 0	- - -	- - -	- - -	1 3 9	- - -	
2. Birmingham, Redditch, and Per- shire	507 1 8	- - -	802 0 0	- - -	- - -	- - -	- - -	- - -	
3. Broadway and Mickleton	14 18 0	- - -	109 10 8	21 8 0	- - -	- - -	- - -	- - -	
4. Doglane Gate	195 9 2	- - -	250 0 0	57 0 0	- - -	- - -	5 10 6	- - -	
5. Droitwich Roads	203 0 0	- - -	1,111 0 0	- - -	- - -	- - -	67 10 0	- - -	
6. Dudley and Brettell Lane	728 16 2	- - -	4,307 10 0	- - -	- - -	- - -	56 7 6	- - -	
7. Dudley, Hales Owen, and Broms- grove	324 19 11	- - -	1,093 15 0	- - -	- - -	- - -	10 0 0	- - -	
8. Dudley and New Inn	13 19 10	- - -	417 0 0	- - -	- - -	- - -	- - -	- - -	
9. Dudley, Pedmore, and Rowley	- - -	148 4 1	961 5 0	- - -	- - -	- - -	50 0 0	- - -	
10. Evesham, First District, Pershore Division	204 1 10	- - -	689 13 4	- - -	- - -	- - -	- - -	- - -	
11. Ditto, Stonebow Division	178 5 9	- - -	241 3 4	- - -	- - -	- - -	- - -	- - -	
12. Evesham and Alcester, Evesham District	23 9 10	- - -	262 6 8	- - -	- - -	- - -	5 0 0	- - -	
13. Hundred House, First District	140 13 0	- - -	993 18 0	46 0 0	- - -	- - -	8 7 6	- - -	
14. Ditto, Second District	102 9 10	- - -	133 1 8	43 10 0	- - -	- - -	- - -	- - -	
15. Inning's Lane	61 2 0	- - -	93 13 1	- - -	- - -	- - -	- - -	- - -	
16. Kidderminster	321 9 0	- - -	2,860 3 4	- - -	- - -	1 3 0	43 0 0	- - -	
17. Shelsley	- - -	51 18 10	60 2 1	76 18 10	- - -	- - -	- - -	- - -	
18. Stourbridge, First District	717 17 0	- - -	2,902 6 8	- - -	- - -	- - -	4 0 0	- - -	
19. Ditto, Second District	493 15 6	- - -	1,216 5 0	- - -	- - -	- - -	4 14 9	- - -	
20. Tenbury	143 4 0	- - -	447 0 0	- - -	- - -	- - -	6 8 6	- - -	
21. Tinker's Gate	122 11 2	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -	
22. Upton-upon-Severn	130 7 8	- - -	702 0 0	- - -	- - -	- - -	- - -	- - -	
23. Welch Gate	516 14 6	- - -	711 0 0	- - -	- - -	- - -	19 2 2	- - -	
24. Worcester: Barbourne Roads	177 4 8	- - -	360 0 0	- - -	- - -	0 7 0	- - -	- - -	
25. Ditto, Bransford Roads	129 7 4	- - -	1,025 0 0	- - -	- - -	0 4 0	20 4 4	- - -	
26. Ditto, Broadwas Roads	- - -	37 15 4	1,025 0 0	- - -	- - -	0 7 6	30 11 0	- - -	
27. Ditto, Henwick and Martley Roads	- - -	469 18 4	1,340 0 0	- - -	- - -	1 9 6	24 18 5	- - -	
28. Ditto, London and Stonebow Roads	99 9 4	- - -	910 0 0	- - -	- - -	1 13 0	17 13 11	- - -	
29. Ditto, Lowesmoor Roads	50 10 7	- - -	365 0 0	- - -	- - -	1 0 9	18 5 6	- - -	
30. Ditto, Powick Roads	- - -	31 5 0	1,689 11 8	- - -	- - -	1 8 0	52 2 10	- - -	
31. Ditto, Upton Roads	6 1 11	- - -	465 0 0	- - -	- - -	0 5 0	5 16 0	- - -	
£	5,688 3 6	739 1 7	28,424 5 6	244 16 10	- - -	7 17 9	450 16 8	- - -	
COUNTY OF YORK.									
1. Balby to Worksop	- - -	106 18 6	552 0 0	90 4 1	- - -	- - -	- - -	- - -	
2. Barnsdale and Leeds, and Branch	808 3 11	- - -	1,271 3 10	- - -	- - -	- - -	73 5 0	- - -	
3. Barnsley and Grange Moor	339 6 0	- - -	290 0 0	- - -	- - -	- - -	10 1 1	- - -	
4. Barnsley and Pontefract	1,005 15 8	- - -	702 3 4	- - -	- - -	- - -	21 17 5	- - -	
5. Barnsley and Shepley Lane Head	170 1 8	- - -	143 9 6	- - -	- - -	- - -	2 9 3	- - -	
6. Bawtry and Selby	358 7 1	- - -	462 0 0	- - -	- - -	- - -	- - -	- - -	
7. Bawtry and Tinsley	136 16 3	- - -	716 0 0	- - -	- - -	- - -	- - -	- - -	
8. Beverley, Hessle, and North Cave	- - -	94 13 7	528 19 4	137 0 0	84 18 0	- - -	- - -	- - -	
9. Beverley and Kexby Bridge	- - -	4 16 5	774 16 8	- - -	- - -	20 0 0	2 12 11	- - -	
10. Beverley, Molescroft, &c.	1 10 10	- - -	775 0 0	175 19 4	- - -	1 10 0	25 0 0	- - -	
11. Birstal and Huddersfield	582 19 4	- - -	1,188 3 4	- - -	- - -	- - -	24 13 1	- - -	
12. Boroughbridge to Catterick and Piersebridge	- - -	57 17 3	617 15 0	- - -	- - -	- - -	2 14 0	- - -	

a Contract work.

b Local Act expired 1st November 1863.

c From sale of trust property.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7. 334 15 6	60 5 8	15 16 6	49 1 3	- - -	13 6 8	9 16 9	- - -	5 5 0	15 0 0
8. 733 3 10	244 18 4	94 14 4	116 11 5	- - -	8 6 0	17 8 6	- - -	35 0 0	46 0 0
9. 301 3 6	81 3 0	39 11 10	65 14 10	- - -	- - -	8 14 6	- - -	15 0 0	13 0 0
0. 782 0 0	120 17 4	155 1 9	133 13 1	- - -	27 9 11	35 4 9	10 0 0	50 0 0	25 0 0
1. 304 4 0	93 14 8	69 4 3	18 10 9	- - -	- - -	8 17 10	- - -	16 0 0	15 0 0
2. 1,513 12 7	455 16 9	196 13 5	300 15 10	- - -	35 19 9	89 10 1	- - -	60 0 0	150 0 0
3. 787 18 7	a 550 0 0	- - -	- - -	- - -	- - -	37 18 5	30 0 0	30 0 0	40 0 0
4. 750 1 6	164 13 0	146 15 9	102 2 9	- - -	- - -	10 12 11	- - -	25 0 0	60 0 0
5. 60 0 0	d 12 4 4	- - -	- - -	- - -	- - -	- - -	3 0 0	5 0 0	- - -
6. 210 0 0	a 117 3 2	- - -	- - -	- - -	- - -	23 8 5	- - -	34 0 0	15 0 0
22,373 5 3	7,047 7 10	2,263 0 6	2,704 13 6	- - -	211 15 10	1,020 13 0	214 12 0	764 14 0	1,483 0 0
1. 821 3 9	151 15 8	80 15 0	105 7 2	- - -	6 0 0	46 6 1	- - -	31 10 0	80 0 0
2. 802 0 0	214 5 6	78 8 9	47 4 9	- - -	20 0 0	12 10 11	- - -	30 0 0	70 0 0
3. 130 18 8	20 7 9	15 13 9	30 0 4	- - -	1 5 0	5 4 3	3 0 0	5 0 0	12 10 0
4. 312 10 6	126 19 5	51 1 4	2 5 0	- - -	- - -	14 3 5	- - -	6 0 0	30 0 0
5. 1,178 10 0	358 11 6	56 7 5	128 1 1	- - -	17 11 6	70 0 1	- - -	35 0 0	55 0 0
6. 4,363 17 6	823 19 8	336 3 3	867 11 2	30 0 0	80 13 2	197 6 5	20 0 0	70 0 0	178 15 0
7. 1,103 15 0	204 7 4	82 19 9	89 13 4	- - -	- - -	30 0 3	5 0 0	25 0 0	31 17 6
8. 417 0 0	186 19 9	56 7 6	47 15 0	- - -	- - -	23 19 10	5 0 0	10 0 0	21 5 0
9. 1,011 5 0	334 19 9	207 0 9	199 14 3	- - -	- - -	70 12 6	10 0 0	35 0 0	74 7 6
0. 689 13 4	214 15 2	32 19 7	70 18 10	- - -	22 1 11	60 6 3	15 15 0	15 15 0	32 0 0
1. 241 3 4	123 19 8	15 5 3	14 5 0	- - -	1 3 4	9 0 6	- - -	6 6 0	20 0 0
2. 267 6 8	81 7 6	11 5 4	24 12 7	- - -	2 0 0	10 19 1	- - -	16 0 0	15 0 0
3. 1,048 5 6	343 17 2	185 19 2	4 8 11	- - -	- - -	11 8 4	- - -	23 0 0	90 0 0
4. 176 11 8	63 8 5	12 12 4	- - -	- - -	- - -	4 17 0	- - -	3 0 0	- - -
5. 93 13 1	37 8 4	7 9 0	7 15 0	- - -	0 16 8	3 4 11	- - -	5 0 0	5 0 0
6. 2,904 6 4	1,240 15 7	349 13 1	217 15 8	- - -	13 11 6	170 8 6	- - -	60 0 0	250 0 0
7. 137 0 11	22 15 6	19 13 0	40 1 11	- - -	- - -	0 16 11	- - -	- - -	5 0 0
8. 2,906 6 8	a 1,644 13 3	- - -	- - -	- - -	- - -	294 0 1	- - -	56 5 0	102 5 0
9. 1,220 19 9	a 633 9 6	- - -	- - -	- - -	- - -	200 2 9	- - -	19 2 10	32 15 0
0. 453 8 6	163 8 10	119 4 4	- - -	- - -	0 19 4	23 2 2	- - -	18 0 0	50 0 0
1. 60 0 0	5 5 0	- - -	- - -	- - -	- - -	0 17 0	- - -	3 0 0	- - -
2. 702 0 0	219 12 4	126 9 3	159 17 7	- - -	0 10 0	49 3 5	- - -	15 15 0	35 0 0
3. 730 2 2	182 0 0	232 6 6	2 15 0	- - -	- - -	20 8 1	- - -	18 0 0	45 0 0
4. 360 7 0	98 19 2	46 15 3	96 12 6	- - -	- - -	32 2 1	- - -	5 9 4	16 7 10
5. 1,045 8 4	288 4 6	219 4 4	273 0 2	- - -	24 6 3	47 7 9	- - -	15 11 4	46 13 9
6. 1,055 18 6	237 12 2	255 9 0	274 15 3	- - -	30 13 9	64 13 11	- - -	15 11 4	46 13 9
7. 1,366 7 11	355 14 9	299 7 5	264 11 6	- - -	26 15 4	67 5 2	- - -	20 7 0	61 2 6
8. 929 6 11	257 18 3	164 13 6	191 6 4	- - -	8 15 9	77 5 4	- - -	13 7 8	40 2 2
9. 384 6 3	116 16 2	65 12 0	78 12 6	- - -	7 1 10	28 17 5	- - -	5 11 0	16 12 7
0. 1,743 2 6	314 11 11	323 18 10	386 19 1	- - -	- - -	82 12 8	- - -	22 0 8	66 2 8
1. 471 1 0	167 10 10	68 18 7	103 1 2	- - -	4 9 4	27 14 5	- - -	7 1 8	21 4 9
29,127 16 9	9,246 10 4	3,521 13 3	3,729 1 1	30 0 0	268 14 8	1,756 17 6	58 15 0	611 13 10	1,550 15 0
1. 642 4 1	132 10 8	69 19 4	75 16 1	- - -	8 17 3	10 17 6	- - -	34 0 2	e 22 10 0
2. 1,344 8 10	- - -	- - -	- - -	- - -	- - -	32 1 2	6 0 0	15 0 0	35 12 0
3. 300 1 1	- - -	- - -	- - -	- - -	- - -	22 16 8	- - -	20 0 0	- - -
4. 724 0 9	f 104 4 8	- - -	- - -	- - -	- - -	18 12 11	- - -	25 0 0	3 3 0
5. 145 18 9	g 40 0 0	- - -	- - -	- - -	- - -	15 1 10	- - -	12 8 10	15 0 0
6. 462 0 0	0 8 3	- - -	- - -	- - -	- - -	32 19 0	- - -	38 6 2	- - -
7. 716 0 0	145 18 0	120 1 7	59 10 2	- - -	- - -	21 2 3	- - -	36 10 8	30 0 0
8. 750 17 4	183 13 5	35 15 0	237 4 4	- - -	- - -	48 12 7	- - -	10 0 0	62 10 0
9. 797 9 7	166 2 0	70 3 0	184 13 4	- - -	- - -	19 10 11	- - -	10 0 0	40 0 0
0. 977 9 4	240 18 7	91 14 6	408 4 8	- - -	- - -	23 2 7	- - -	10 0 0	- - -
1. 1,212 16 5	408 6 9	386 2 6	331 18 5	- - -	1 11 6	10 0 8	- - -	30 0 0	70 0 0
2. 620 9 0	340 19 4	83 9 2	36 16 10	- - -	- - -	13 8 11	15 0 0	30 0 0	95 0 0

d Paid to townships.

e For $\frac{1}{2}$ year.

f Allowance to townships.

g Paid to parishes.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF WILTS.—cont.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
27. Swindon, Calne, and Cricklade, Third District	4 14 6	3 5 8	- - -	- - -	13 17 4	- - -	190 9 4
28. Swindon and Christian Malford	- - -	163 19 4	- - -	- - -	1 4 11	- - -	728 2 10
29. Swindon and Cold Harbour	0 3 6	32 15 4	- - -	- - -	0 5 0	- - -	256 8 0
30. Swindon, Hungerford, and Marl- borough (United)	- - -	83 0 6	- - -	150 0 0	20 10 11	- - -	810 18 8
31. Swindon and Marlborough	- - -	23 13 4	- - -	- - -	0 5 0	- - -	245 5 10
32. Trowbridge	6 15 4	22 2 5	48 7 5	- - -	60 9 10	- - -	1,426 10 10
33. Warminster	12 9 2	- - -	47 12 6	- - -	48 5 9	- - -	796 5 10
34. Westbury	- - -	85 10 0	- - -	- - -	20 13 10	- - -	615 8 3
35. Whitesheet Hill	4 9 0	76 18 6	- - -	- - -	1 10 0	- - -	103 1 10
36. Wootton Bassett and Marlborough	- - -	19 18 5	- - -	- - -	0 10 0	- - -	210 0 0
£	346 3 0	2,523 18 2	255 2 1	2,216 10 8	671 10 9	- - -	21,723 1 4
COUNTY OF WORCESTER.							
1. Birmingham and Bromsgrove	25 0 0	35 19 6	- - -	- - -	18 16 6	- - -	581 9 11
2. Birmingham, Redditch, and Per- shire	2 15 2	196 7 6	35 0 0	- - -	37 8 0	- - -	744 0 7
3. Broadway and Mickleton	- - -	45 10 0	- - -	- - -	4 10 6	- - -	143 1 7
4. Doglane Gate	3 1 6	33 2 6	- - -	- - -	4 18 6	- - -	271 11 8
5. Droitwich Roads	22 1 0	209 11 2	- - -	320 0 0	12 8 6	- - -	1,294 12 3
6. Dudley and Brettell Lane	141 1 6	12 3 5	417 2 1	200 0 0	1,477 6 0	- - -	4,852 1 8
7. Dudley, Hales Owen, and Broms- grove	83 5 10	60 8 9	85 0 0	250 0 0	51 13 7	- - -	999 6 4
8. Dudley and New Inn	43 13 8	- - -	- - -	- - -	30 4 0	- - -	425 4 9
9. Dudley, Pedmore, and Rowley	30 16 6	- - -	- - -	- - -	73 8 8	- - -	1,035 19 11
10. Evesham, First District, Pershore Division	- - -	4 16 3	- - -	200 0 0	48 4 11	- - -	717 12 11
11. Ditto, Stonebow Division	- - -	- - -	- - -	- - -	8 6 0	- - -	198 5 9
12. Evesham and Alcester, Evesham District	1 14 0	21 13 0	- - -	- - -	5 8 0	- - -	189 19 6
13. Hundred House, First District	19 11 10	98 13 0	- - -	- - -	38 19 5	- - -	815 17 10
14. Ditto, Second District	9 14 5	- - -	- - -	117 7 9	14 6 6	- - -	225 6 5
15. Inning's Lane	- - -	4 16 4	- - -	- - -	11 1 6	- - -	82 11 9
16. Kidderminster	7 16 6	76 9 2	- - -	600 0 0	98 16 8	- - -	3,085 6 8
17. Shelsley	- - -	14 0 0	- - -	- - -	6 11 3	- - -	108 18 7
18. Stourbridge, First District	- - -	172 19 2	- - -	226 16 0	46 17 9	- - -	2,543 16 3
19. Ditto, Second District	- - -	29 17 10	150 0 0	62 10 0	7 13 6	- - -	1,135 11 5
20. Tenbury	- - -	12 0 0	- - -	- - -	8 4 10	- - -	394 19 6
21. Tinker's Gate	0 13 4	12 8 8	- - -	g 80 0 0	1 7 0	- - -	103 11 0
22. Upton-upon-Severn	7 10 8	11 14 0	- - -	- - -	43 4 10	- - -	668 17 1
23. Welch Gate	- - -	82 19 2	- - -	h 50 0 0	14 13 6	- - -	648 2 3
24. Worcester: Barbourne Roads	0 6 8	- - -	- - -	- - -	22 18 1	- - -	319 10 11
25. Ditto, Bransford Roads	8 1 9	6 11 1	- - -	- - -	29 1 7	- - -	958 2 6
26. Ditto, Broadwas Roads	1 11 10	13 1 1	- - -	- - -	14 4 5	- - -	954 6 6
27. Ditto, Henwick and Martley Roads	1 5 7	- - -	- - -	- - -	33 7 2	- - -	1,129 16 5
28. Ditto, London and Stonebow Roads	6 11 7	- - -	26 10 0	- - -	68 13 1	- - -	855 3 8
29. Ditto, Lowesmoor Roads	0 6 11	93 9 11	- - -	- - -	18 0 2	- - -	431 0 6
30. Ditto, Powick Roads	457 5 0	- - -	123 14 0	- - -	50 17 0	- - -	1,828 1 10
31. Ditto, Upton Roads	3 6 3	- - -	- - -	- - -	15 19 1	- - -	419 6 1
£	877 11 6	1,248 11 6	837 6 1	2,106 13 9	2,317 10 6	- - -	28,161 14 0
COUNTY OF YORK.							
1. Balby to Worksop	42 3 10	91 11 5	- - -	- - -	33 19 10	- - -	522 6 1
2. Barnsdale and Leeds, and Branch-	- - -	359 0 5	- - -	i 1,095 0 0	17 17 0	- - -	1,560 10 7
3. Barnsley and Grange Moor	- - -	113 6 9	- - -	- - -	- - -	- - -	156 3 5
4. Barnsley and Pontefract	- - -	175 19 11	- - -	415 0 8	22 9 9	- - -	764 10 11
5. Barnsley and Shepley Lane Head	- - -	87 11 2	- - -	- - -	10 5 0	- - -	180 6 10
6. Bawtry and Selby	- - -	287 7 7	- - -	- - -	8 1 0	- - -	367 2 0
7. Bawtry and Tinsley	- - -	174 15 2	- - -	241 7 3	43 7 4	- - -	872 12 5
8. Beverley, Hessle, and North Cave	36 1 7	109 10 0	- - -	- - -	27 8 4	84 18 0	835 13 3
9. Beverley and Kexby Bridge	4 4 0	6 2 9	- - -	25 0 0	17 17 4	- - -	543 13 4
10. Beverley, Molescroft, &c.	5 9 6	68 3 2	- - -	150 0 0	30 1 7	- - -	1,027 14 7
11. Birstal and Huddersfield	37 4 5	- - -	- - -	- - -	89 2 3	- - -	1,364 6 6
12. Boroughbridge to Catterick and Piersebridge	- - -	29 13 8	- - -	- - -	14 7 1	- - -	658 15 0

a For debts of 157l. 14s. 4d.
g For debts of 100l.

b Reduced by consent.
h For a debt of 75l.

c Including arrears due to the late clerk.
i For debts of 1,170l.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2,750 0 0	5	-	2,495 0 0	-	5,245 0 0	-	-	-	-	165 2 3	165 2 3
4,255 0 0	4	-	61 5 2	-	4,316 5 2	-	-	-	-	91 8 6	91 8 6
675 0 0	5	-	-	-	675 0 0	-	-	-	-	188 4 10	188 4 10
1,459 18 10	5	-	-	-	1,459 18 10	-	-	-	-	62 9 11	62 9 11
487 10 0	5	-	-	-	487 10 0	-	-	-	-	97 11 5	97 11 5
571 0 0	4	-	-	-	571 0 0	21 6 6	-	12 0 0	-	251 0 11	284 7 5
-	-	76 7 9	-	134 4 8	210 12 5	-	-	-	-	-	-
1,900 0 0	6 3	-	-	-	1,900 0 0	-	-	-	-	32 8 0	32 8 0
1,750 0 0	1	-	-	-	1,750 0 0	-	-	-	-	-	-
65,369 13 4	-	1,147 1 4	3,560 4 0	157 10 8	70,234 9 4	97 1 6	57 0 0	12 0 0	116 13 4	5,878 11 10	6,161 6 8
1,133 4 0	4	-	15 5 1	-	1,148 9 1	-	-	12 0 0	-	320 17 8	332 17 8
5,275 0 0	4	-	302 13 9	-	5,577 13 9	-	-	-	-	565 1 1	565 1 1
1,083 14 6	5	128 12 1	-	-	1,212 6 7	-	-	-	-	2 15 1	2 15 1
1,145 0 0	3	-	13 5 4	-	1,158 5 4	-	-	-	-	236 8 0	236 8 0
4,400 0 0	3½	-	82 10 0	-	4,482 10 0	-	-	-	-	86 17 9	86 17 9
-	-	417 1 11	-	-	417 1 11	-	-	-	-	240 12 0	240 12 0
295 13 4	4	46 6 5	7 6 5	-	349 6 2	-	-	-	-	429 8 7	429 8 7
2,425 18 0	2	28 16 0	-	-	2,454 14 0	-	-	-	-	5 15 1	5 15 1
1,390 0 0	3	115 8 4	2,125 2 0	172 19 0	3,803 9 4	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	176 2 3	176 2 3
-	-	-	-	-	-	-	-	-	-	221 3 4	221 3 4
450 0 0	5	3 1 6	-	-	453 1 6	-	-	-	-	100 17 0	100 17 0
3,090 0 0	3	-	102 1 3	-	3,192 1 3	41 13 4	-	10 0 0	71 10 0	373 0 8	496 4 0
2,145 19 4	none	-	-	-	2,145 19 4	10 5 0	-	43 10 0	-	53 15 1	107 10 1
100 0 0	5	-	-	-	100 0 0	-	-	-	-	72 3 4	72 3 4
2,500 0 0	4	103 0 5	44 0 0	-	2,647 0 5	-	-	8 5 0	-	140 8 8	148 13 8
350 0 0	4	-	-	23 16 6	373 16 6	-	-	-	-	-	-
3,591 13 2	5	-	-	-	3,591 13 2	-	-	-	-	1,080 7 5	1,080 7 5
763 16 7	5	-	-	-	763 16 7	-	-	-	-	579 3 10	579 3 10
300 0 0	4	-	-	-	300 0 0	-	-	-	-	201 13 0	201 13 0
300 0 0	3	-	-	-	300 0 0	-	-	-	-	79 0 2	79 0 2
550 0 0	4	16 10 0	-	-	566 10 0	58 10 0	-	-	-	163 10 7	222 0 7
2,183 6 8	3½	-	97 0 3	-	2,280 6 11	-	-	-	-	598 14 5	598 14 5
-	-	2 11 0	-	-	2 11 0	-	-	-	-	218 0 9	218 0 9
300 0 0	4½	1 1 10	6 16 0	-	307 17 10	-	-	22 13 4	-	216 13 2	239 6 6
300 0 0	4½	1 1 6	-	-	301 1 6	-	-	-	-	63 16 8	63 16 8
-	-	1 7 8	-	233 6 10	234 14 6	-	-	3 0 0	-	-	3 0 0
-	-	5 1 7	-	-	5 1 7	-	-	13 7 1	-	173 12 7	186 19 8
2,150 0 0	4½	1 18 9	-	-	2,151 18 9	-	-	12 7 6	-	3 16 4	16 3 10
-	-	735 0 0	-	116 4 4	851 4 4	-	-	-	-	-	-
-	-	9 0 4	-	-	9 0 4	-	-	-	-	57 16 10	57 16 10
36,223 5 7	-	1,615 19 4	2,796 0 1	546 6 8	41,181 11 8	110 8 4	-	125 2 11	71 10 0	6,461 11 4	6,768 12 7
3,415 0 0	3	27 7 8	89 11 10	-	3,531 19 6	-	-	-	-	12 19 6	12 19 6
11,475 15 1	3½	-	28 17 3	-	11,504 12 4	-	-	-	-	592 2 2	592 2 2
4,100 0 0	2½	-	36 16 0	-	4,136 16 0	-	-	-	-	483 3 8	483 3 8
2,999 8 0	5	105 3 3	219 8 9	-	3,324 0 0	-	-	-	-	965 5 6	965 5 6
5,466 9 0	7 3	95 12 1	64 12 9	-	5,626 13 10	30 16 8	-	-	-	135 13 7	166 10 3
5,806 16 0	5	-	1,551 4 8	-	7,358 0 8	38 10 0	-	-	-	453 5 1	491 15 1
3,413 5 0	4½	-	-	19 16 2	3,433 1 2	-	-	-	-	-	-
2,275 0 0	5	2 5 9	2,932 0 0	179 9 6	5,388 15 3	-	-	-	-	-	-
400 0 0	3	-	-	-	400 0 0	28 16 8	-	-	-	248 19 10	277 16 6
2,200 0 0	3	-	-	48 14 5	2,248 14 5	-	-	-	-	-	-
850 0 0	3½	-	-	96 3 3	946 2 3	5 5 0	-	-	-	-	5 5 0

d Including lighting and watering 1,334l. 0s. 8d.

* No Interest payable on 3,311l. 16s. 11d.

e Reduced by provisional order.

f Extinguished by provisional order.

l Reduced from 4l. per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1863.		3. Balance due to the Treasurers on 1st Jan. 1863.		INCOME.					9. Amount of Money borrowed of the Securi- ty of the Tol-
					4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
COUNTY OF YORK—cont.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
13. Boroughbridge and Durham (part)	351	17 4	-	-	729	10 0	-	-	2 17 0	-
14. Bradford and Huddersfield	1,954	1 10	-	-	1,615	0 0	-	-	48 19 7	-
15. Bradford and Wakefield	356	13 9	-	-	1,800	0 0	-	-	15 3 1	-
16. Braughton and Hooton Roberts	570	18 10	-	-	412	12 0	-	-	15 0 0	-
17. Brighouse and Denholme Gate	148	4 0	-	-	606	13 4	-	-	10 5 5	-
18. Brough	-	-	72	9 8	244	15 0	-	-	-	-
19. Collingham and York	27	6 3	-	-	264	1 8	-	-	-	-
20. Colne and Broughton	138	17 2	-	-	212	3 4	-	-	-	-
21. Dewsbury and Ealand	339	12 9	-	-	1,350	0 0	-	-	15 11 9	-
22. Dewsbury and Leeds	125	18 0	-	-	1,100	0 0	-	-	8 8 7	-
23. Doncaster to Bawtry	150	2 10	-	-	428	10 0	-	-	-	-
24. Doncaster and Salter's Brook	533	2 10	-	-	825	0 0	-	-	8 5 6	-
25. Doncaster and Selby	-	-	-	-	350	0 0	-	-	-	-
26. Doncaster and Tadcaster	-	-	137	1 6	845	14 6	511 19 0	-	61 0 2	-
27. Doncaster and Thorne	240	18 11	-	-	452	18 4	-	-	-	-
28. Dudley Hill, Killinghall, and Harrogate	109	7 6	-	-	984	3 4	-	-	7 6 6	-
29. Dunford District	77	7 2	-	-	146	0 0	-	-	19 10 2	-
30. Elland and Brighouse	777	6 9	-	-	713	6 8	-	-	-	-
31. Elland and Saddleworth	37	12 2	-	-	208	6 8	-	-	1 2 6	-
32. Ferrybridge and Boroughbridge	112	5 1	-	-	675	0 0	5 0 0	120 0 0	68 5 0	-
33. Gisburne and Long Preston	403	11 7	-	-	630	0 0	-	-	8 16 7	-
34. Godley Lane	342	8 11	-	-	751	19 4	-	-	183 4 11	-
35. Gomersal and Dewsbury	297	18 10	-	-	1,200	0 0	-	-	9 14 11	-
36. Greenfield and Shepley Lane Head	259	1 1	-	-	303	6 8	-	-	2 12 7	-
Halifax and Sheffield:—										
37. Halifax to Huddersfield	123	13 10	-	-	1,604	19 7	-	-	11 15 11	-
38. Huddersfield to Penistone	44	8 3	-	-	796	0 0	-	-	14 7 8	-
39. Third District	155	2 11	-	-	1,018	0 0	-	0 5 3	8 9 2	-
40. Harrogate and Boroughbridge	125	19 6	-	-	525	0 0	78 15 2	-	0 18 9	-
41. Harrogate and Hewick, and Ripon and Pateley Bridge (United)	349	16 3	-	-	1,333	17 11	-	0 10 0	0 5 0	-
42. Hedon and Hull	296	13 1	-	-	873	6 8	222 17 2	78 8 6	3 7 0	-
43. Hedon and Patrington	-	-	142	14 5	336	0 0	-	-	16 9 0	-
44. Holme Lane End and Heckmond-wike	115	2 7	-	-	571	16 8	-	-	10 7 3	-
45. Holmfirth District	86	9 2	-	-	95	0 0	-	-	5 12 3	-
46. Huddersfield and New Hey	507	7 0	-	-	900	0 0	-	-	0 4 0	-
47. Huddersfield and Woodhead	-	-	594	18 0	1,905	16 8	108 19 10	-	6 12 0	-
48. Hull and Beverley	-	-	343	15 8	1,135	5 0	-	-	51 18 0	-
49. Hull and Hedon New	114	10 0	-	-	482	0 0	-	-	-	-
50. Hull, Hessle, and Ferriby	115	14 4	-	-	410	0 0	49 0 0	-	-	-
51. Hull and Kirk Ella	660	9 3	-	-	450	0 0	41 18 0	-	-	-
52. Keighley and Bradford	123	1 8	-	-	1,912	1 8	-	-	16 17 5	-
53. Keighley and Halifax	702	19 0	-	-	1,500	0 0	-	-	30 17 8	-
54. Keighley and Kendal, Yorkshire District	591	0 8	-	-	1,025	0 0	-	0 4 6	62 1 0	-
55. Kirkstall, Otley, and Shipley	60	14 8	-	-	2,580	0 0	-	-	13 13 11	-
56. Knaresbrough and Greenhammerton	100	2 2	-	-	122	0 0	-	-	-	-
57. Knaresbrough and Pateley Bridge	149	17 8	-	-	224	8 8	-	0 2 6	3 5 3	-
58. Leeds and Birstal	433	3 0	-	-	873	9 9	-	-	7 9 6	-
59. Leeds and Collingham	191	15 4	-	-	445	0 0	-	-	6 15 1	-
60. Leeds and Elland	330	15 3	-	-	2,750	0 0	-	-	2 2 3	-
61. Leeds and Harrogate	204	11 4	-	-	2,512	19 7	-	0 0 6	24 15 3	-
62. Leeds and Homefield Lane End	560	0 5	-	-	1,089	6 8	-	-	7 19 5	-
63. Leeds and Otley	646	18 0	-	-	3,133	2 9	-	-	-	-
64. Leeds and Roundhay	254	17 11	-	-	693	9 1	-	-	6 0 6	-
65. Leeds and Wakefield	272	5 1	-	-	1,358	16 9	-	-	263 13 8	-
66. Leeds and Whitehall	312	3 8	-	-	3,081	13 4	-	1 2 0	20 10 6	-
67. Leeds, Woodhouse Carr, and Meanwoodside	472	19 4	-	-	598	1 3	-	-	5 12 8	-
68. Lees and Hebden Bridge	106	2 3	-	-	241	6 8	-	-	-	-
69. Lockwood and Meltham	144	6 0	-	-	841	0 0	116 14 8	-	4 2 4	-
70. Malton and Pickering	165	18 8	-	-	251	8 4	-	-	-	-
71. Middleton-Tyas Lane End to Greta Bridge and Bowes	-	-	11	6 11	160	0 0	22 0 0	-	12 10 0	-
72. Mytholmroyd and Blackstone Edge	288	16 8	-	-	220	13 4	-	100 0 0	-	-
73. New Mill District	228	14 4	-	-	497	13 4	-	-	15 14 7	-
74. Otley and Skipton	35	4 4	-	-	836	0 0	-	-	0 2 6	-
75. Red House and Crofton	13	19 6	-	-	713	5 6	4 4 4	-	1 0 2	-
76. Reeth and Tanhill	30	4 9	-	-	167	18 7	-	-	-	-
Richmond and Lancaster:—										
77. Eastern District	78	11 7	-	-	307	0 0	-	-	-	-
78. Western District	353	6 1	-	-	400	18 4	-	-	57 0 10	-

a Allowed to townships.

b For $\frac{3}{4}$ year.

c Including materials, &c.

d To receiver for mortgagee.

e Including contract work.

f Including 66l. 13s. 4d. from Wakefield and Halifax Road.

m Paid to township.

n Contract work.

r Allowance to townships, &c.

s Allowed for repairs of road.

t Allowance to townships.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13. 732 7 0	255 0 3	83 3 6	207 11 1	- - -	3 5 0	34 6 5	- - -	50 0 0	100 0 0
14. 1,663 19 7	a 469 0 0	- - -	- - -	- - -	- - -	13 9 2	- - -	30 0 0	b 15 15 0
15. 1,815 3 1	492 5 11	503 14 6	491 8 8	- - -	- - -	81 11 2	- - -	30 0 0	195 0 0
16. 427 12 0	10 0 0	- - -	- - -	- - -	- - -	- - -	1 1 7	25 0 0	- - -
17. 616 18 9	89 10 8	- - -	- - -	- - -	- - -	- - -	5 5 0	21 0 0	- - -
18. 244 15 0	- - -	- - -	- - -	- - -	- - -	6 19 8	- - -	3 3 0	- - -
19. 264 1 8	127 9 6	- - -	27 12 0	- - -	- - -	16 6 10	- - -	20 0 0	20 0 0
20. 212 3 4	c 43 1 10	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	7 0 0
21. 1,365 11 9	243 1 3	101 19 4	126 10 5	- - -	- - -	16 3 2	5 0 0	20 0 0	25 0 0
22. 1,108 8 7	- - -	- - -	- - -	- - -	- - -	9 5 11	- - -	d 25 0 0	- - -
23. 428 10 0	e 161 15 0	33 19 6	23 9 0	- - -	6 2 0	29 10 7	- - -	35 0 0	30 0 0
24. 833 5 6	f 675 12 3	- - -	- - -	- - -	- - -	85 14 10	- - -	50 0 0	35 0 0
25. 350 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
26. 1,418 13 8	341 11 0	101 19 4	269 2 9	- - -	- - -	68 4 6	- - -	20 0 0	100 0 0
27. 452 18 4	g 66 2 2	- - -	- - -	- - -	- - -	- - -	- - -	30 11 0	- - -
28. 991 9 10	- - -	- - -	162 0 0	- - -	- - -	38 7 9	- - -	- - -	h 36 0 0
29. 165 10 2	60 17 7	30 8 9	- - -	- - -	- - -	- - -	- - -	i 24 19 0	i 13 18 1
30. 713 6 8	2 9 0	- - -	- - -	- - -	- - -	23 0 10	- - -	20 0 0	15 0 0
31. 209 9 2	- - -	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	- - -
32. 868 5 0	479 9 11	18 5 9	50 16 10	- - -	2 5 0	60 7 9	- - -	10 0 0	65 0 0
33. 638 16 7	- - -	- - -	- - -	- - -	- - -	45 16 9	k 5 0 0	21 0 0	15 0 0
34. 865 4 3	m 216 13 4	- - -	- - -	- - -	- - -	19 4 2	5 5 0	20 0 0	- - -
35. 1,209 14 11	n 340 16 10	- - -	- - -	- - -	- - -	9 3 2	- - -	15 0 0	11 5 0
36. 305 19 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	20 0 0	10 0 0
37. 1,616 15 6	90 1 3	- - -	- - -	- - -	- - -	53 19 1	- - -	20 0 0	20 0 0
38. 810 7 8	g 121 10 5	- - -	- - -	88 14 6	- - -	11 19 8	- - -	15 15 0	35 0 0
39. 1,026 14 5	- - -	- - -	- - -	- - -	- - -	3 1 3	2 18 3	50 0 0	25 0 0
40. 604 13 11	206 11 4	74 11 1	86 13 7	- - -	- - -	29 11 2	10 0 0	8 0 0	35 0 0
41. 1,334 12 11	695 2 4	186 16 5	56 7 0	- - -	1 10 0	70 11 4	- - -	35 0 0	120 0 0
42. 1,177 19 4	170 6 0	79 14 4	380 14 5	- - -	- - -	7 14 3	- - -	10 0 0	20 0 0
43. 352 9 0	70 4 4	44 18 6	117 5 1	- - -	- - -	19 1 11	- - -	10 0 0	40 0 0
44. 582 3 11	118 1 0	77 3 1	0 3 9	- - -	- - -	29 5 7	- - -	20 0 0	11 5 0
45. 100 12 3	- - -	- - -	- - -	- - -	- - -	1 5 6	- - -	15 0 0	3 13 7
46. 900 4 0	- - -	- - -	- - -	- - -	- - -	7 4 11	- - -	10 10 0	20 0 0
47. 2,021 8 6	614 14 7	584 14 5	249 3 2	- - -	3 5 3	78 14 7	- - -	20 0 0	70 0 0
48. 1,187 3 0	358 9 6	120 18 2	620 14 10	- - -	- - -	148 1 4	- - -	10 0 0	65 0 0
49. 482 0 0	106 7 2	- - -	- - -	- - -	- - -	22 16 2	- - -	11 13 4	20 0 0
50. 459 0 0	90 9 5	14 2 10	46 19 5	- - -	- - -	3 6 5	- - -	11 13 4	15 0 0
51. 491 18 0	101 9 7	7 14 10	39 9 1	- - -	- - -	27 13 7	- - -	10 0 0	30 0 0
52. 1,928 19 1	e 443 13 1	159 13 4	412 15 5	- - -	- - -	29 10 6	- - -	10 10 0	101 6 7
53. 1,531 5 11	130 10 0	195 2 3	354 5 10	- - -	9 7 6	5 1 10	- - -	10 10 0	60 0 0
54. 1,087 5 6	5 16 9	3 18 0	14 2 0	- - -	- - -	11 9 1	4 0 0	16 0 0	16 0 0
55. 2,593 13 11	- - -	- - -	412 0 0	- - -	- - -	40 12 6	- - -	- - -	18 0 0
56. 122 0 0	- - -	- - -	- - -	- - -	- - -	2 2 11	- - -	8 0 0	15 0 0
57. 227 16 5	p 22 11 7	- - -	- - -	- - -	- - -	30 19 1	- - -	10 10 0	25 0 0
58. 880 19 3	g 127 12 0	- - -	- - -	- - -	- - -	22 9 10	- - -	30 0 0	15 0 0
59. 451 15 1	113 8 0	81 10 0	22 18 0	- - -	2 0 0	15 16 9	- - -	21 0 0	25 0 0
60. 2,752 2 3	n 2,000 0 0	- - -	- - -	- - -	- - -	38 17 9	- - -	30 0 0	25 0 0
61. 2,537 15 4	999 9 5	469 0 3	508 2 0	- - -	4 0 0	73 19 3	- - -	30 0 0	80 0 0
62. 1,097 6 1	g 300 0 0	- - -	- - -	- - -	- - -	26 5 2	- - -	20 0 0	5 0 0
63. 3,133 2 9	656 2 11	476 0 7	640 15 9	- - -	- - -	113 12 7	- - -	30 0 0	100 0 0
64. 699 9 7	198 13 2	178 0 7	250 16 10	- - -	- - -	40 2 1	- - -	25 0 0	25 0 0
65. 1,622 10 5	611 17 1	328 15 1	534 4 0	- - -	- - -	74 14 5	- - -	40 0 0	100 0 0
66. 3,103 5 10	r 760 11 7	- - -	- - -	- - -	- - -	14 6 10	- - -	30 0 0	35 0 0
67. 603 13 11	119 2 1	123 5 4	188 10 5	- - -	- - -	9 8 9	- - -	25 0 0	25 0 0
68. 241 6 8	- - -	- - -	- - -	- - -	- - -	3 18 2	5 0 0	7 10 0	2 2 0
69. 961 17 0	146 13 7	122 2 1	77 18 8	- - -	2 13 0	105 2 1	- - -	25 0 0	20 0 0
70. 251 8 4	s 158 10 0	- - -	- - -	- - -	- - -	0 14 6	- - -	12 12 0	- - -
71. 194 10 0	112 11 0	17 11 4	0 17 2	- - -	- - -	2 2 7	15 0 0	- - -	- - -
72. 320 13 4	9 12 1	- - -	- - -	- - -	- - -	6 12 11	5 0 0	5 0 0	5 0 0
73. 513 7 11	- - -	- - -	- - -	- - -	- - -	8 5 5	- - -	15 15 0	- - -
74. 836 2 6	t 115 1 1	- - -	- - -	- - -	- - -	3 13 5	10 10 0	21 0 0	10 10 0
75. 718 17 0	91 15 0	91 12 1	65 2 6	- - -	- - -	23 16 9	- - -	20 0 0	50 0 0
76. 167 18 7	98 4 7	40 0 0	- - -	- - -	- - -	3 6 11	4 0 0	6 0 0	18 0 0
77. 367 0 0	g 94 0 2	- - -	- - -	- - -	- - -	16 2 3	5 0 0	15 0 0	- - -
78. 457 19 2	- - -	- - -	- - -	- - -	- - -	5 19 2	7 10 0	15 0 0	- - -

f Allowance towards repairs. g Paid to townships. h For 2 years. i Including arrears. k To accountant.
o The roads are repaired by the lessee of the tolls. p Including allowance to townships. q Including sale of surplus toll-house, &c.
u Including 50*l*. in discharge of money due from late clerk.

(Continued from page 79.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF YORK—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13. Boroughbridge and Durham (part)	- - -	- - -	- - -	- - -	27 2 10	- - -	760 9 1
14. Bradford and Huddersfield	- - -	807 7 8	- - -	- - -	12 15 11	- - -	1,348 7 9
15. Bradford and Wakefield	31 16 2	64 1 8	51 5 7	- - -	29 14 6	- - -	1,970 18 2
16. Brampton and Hooton Roberts	8 17 1	217 1 1	5 16 6	149 3 4	7 4 9	- - -	424 4 4
17. Brighouse and Denholme Gate	115 15 10	40 12 10	- - -	3 8 11	0 10 0	- - -	276 3 3
18. Brough	11 2 2	94 0 0	- - -	- - -	- - -	- - -	115 4 10
19. Collingham and York	- - -	19 5 0	- - -	- - -	1 7 6	- - -	232 0 10
20. Colne and Broughton	- - -	48 9 2	- - -	a 84 17 4	6 15 6	- - -	200 3 10
21. Dewsbury and Ealand	- - -	130 6 3	- - -	868 15 0	21 17 2	- - -	1,558 12 7
22. Dewsbury and Leeds	- - -	139 17 4	- - -	532 18 0	5 14 1	- - -	712 15 4
23. Doncaster to Bawtry	11 1 0	- - -	- - -	- - -	17 6 6	- - -	348 3 7
24. Doncaster and Salter's Brook	- - -	51 3 0	- - -	- - -	5 5 0	- - -	902 15 1
25. Doncaster and Selby	- - -	- - -	- - -	350 0 0	- - -	- - -	350 0 0
26. Doncaster and Tadcaster	72 9 9	5 15 11	- - -	- - -	3 16 0	- - -	982 19 3
27. Doncaster and Thorne	- - -	57 5 0	- - -	- - -	44 8 8	- - -	198 6 10
28. Dudley Hill, Killinghall, and Harrogate	17 2 10	253 11 11	- - -	500 0 0	19 5 7	- - -	1,026 8 1
29. Dunford District	- - -	- - -	- - -	- - -	1 2 6	- - -	131 5 11
30. Elland and Brighouse	- - -	323 5 8	- - -	- - -	38 14 9	- - -	622 10 3
31. Elland and Saddleworth	- - -	150 0 0	8 14 0	- - -	10 2 8	- - -	180 16 8
32. Ferrybridge and Boroughbridge	- - -	126 15 5	- - -	- - -	8 11 5	120 0 0	941 12 1
33. Gisburne and Long Preston	0 13 4	147 13 1	- - -	450 0 0	11 17 6	- - -	697 0 8
34. Godley Lane	- - -	136 9 5	- - -	d 595 0 0	2 9 6	- - -	995 1 5
35. Gomersal and Dewsbury	26 15 8	119 13 6	- - -	633 7 9	- - -	- - -	1,156 1 11
36. Greenfield and Shepley Lane Head	5 5 2	- - -	3 10 0	e 257 16 1	14 6 10	- - -	310 18 1
Halifax and Sheffield:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
37. Halifax to Huddersfield	- - -	190 3 1	- - -	f 1,057 0 2	49 11 11	- - -	1,480 15 6
38. Huddersfield to Penistone	- - -	23 13 7	523 19 11	100 0 0	42 10 2	- - -	963 3 3
39. Third District	21 16 8	87 3 9	513 4 10	500 0 0	33 19 0	- - -	1,237 3 9
40. Harrogate and Boroughbridge	0 15 8	28 14 8	- - -	- - -	6 16 5	- - -	486 13 11
41. Harrogate and Hewick, and Ripon and Pateley Bridge (United)	27 8 10	46 3 7	67 9 8	- - -	38 6 2	- - -	1,344 15 4
42. Hedon and Hull	19 0 1	64 13 9	- - -	g 298 0 0	8 11 1	78 8 6	1,137 2 5
43. Hedon and Patrington	4 13 2	73 5 10	- - -	- - -	7 4 9	- - -	386 13 7
44. Holme Lane End and Heckmond-wike	19 11 2	99 3 4	- - -	- - -	- - -	- - -	374 12 11
45. Holmfirth District	- - -	30 0 0	- - -	- - -	2 10 4	- - -	52 9 5
46. Huddersfield and New Hey	- - -	286 4 11	- - -	i 599 10 7	6 13 1	- - -	930 3 6
47. Huddersfield and Woodhead	72 2 11	154 10 1	- - -	k 236 0 0	82 9 5	- - -	2,165 14 5
48. Hull and Beverley	9 16 8	27 7 8	- - -	- - -	25 3 5	- - -	1,385 11 7
49. Hull and Hedon New	- - -	194 16 11	- - -	- - -	11 15 0	- - -	367 8 7
50. Hull, Hessle, and Ferriby	- - -	60 12 9	- - -	- - -	10 0 8	- - -	252 4 10
51. Hull and Kirk Ella	9 17 10	101 3 0	- - -	650 5 0	6 6 1	- - -	983 19 0
52. Keighley and Bradford	24 8 11	78 1 8	- - -	300 0 0	40 14 6	- - -	1,600 14 0
53. Keighley and Halifax	59 10 5	181 17 5	83 0 0	1,199 14 11	6 8 5	- - -	2,295 8 7
54. Keighley and Kendal, Yorkshire District	- - -	432 14 4	- - -	l 502 8 8	22 14 5	- - -	1,023 3 3
55. Kirkstall, Otley, and Shipley	16 10 0	460 0 0	- - -	1,500 0 0	8 10 7	- - -	2,455 13 1
56. Knaresbrough and Greenhamerton	- - -	- - -	- - -	100 0 0	2 16 8	- - -	127 19 7
57. Knaresbrough and Pateley Bridge	- - -	100 12 4	- - -	- - -	2 16 8	- - -	192 9 8
58. Leeds and Birstal	- - -	124 6 7	- - -	400 0 0	- - -	- - -	719 8 5
59. Leeds and Collingham	9 19 11	43 11 0	- - -	- - -	9 11 5	- - -	314 15 1
60. Leeds and Elland	28 0 10	202 5 5	414 16 6	398 0 0	- - -	- - -	3,137 0 6
61. Leeds and Harrogate	7 16 9	96 12 8	- - -	340 0 0	31 1 4	- - -	2,640 1 8
62. Leeds and Homefield Lane End	- - -	835 15 2	- - -	- - -	- - -	- - -	1,187 0 4
63. Leeds and Otley	11 15 2	467 15 1	- - -	o 995 0 0	1 9 0	- - -	3,492 11 1
64. Leeds and Roundhay	4 19 0	20 1 8	- - -	- - -	19 2 4	- - -	761 15 8
65. Leeds and Wakefield	23 13 6	- - -	- - -	- - -	9 18 1	- - -	1,723 2 2
66. Leeds and Whitehall	- - -	401 3 11	- - -	q 372 0 0	55 16 9	- - -	2,668 19 1
67. Leeds, Woodhouse Carr, and Meanwoodside	8 4 8	105 6 3	- - -	s 300 0 0	8 0 4	- - -	911 17 10
68. Lees and Hebden Bridge	- - -	87 12 2	- - -	u 97 0 0	17 9 5	- - -	220 11 9
69. Lockwood and Meltham	29 1 4	62 9 11	- - -	x 290 0 0	25 19 8	- - -	907 0 4
70. Malton and Pickering	- - -	- - -	- - -	- - -	7 1 6	- - -	178 18 0
71. Middleton-Tyas Lane End to Greta Bridge and Bowes	2 8 0	28 14 1	- - -	- - -	7 3 6	- - -	186 7 8
72. Mytholmroyd and Blackstone Edge	- - -	359 13 6	- - -	- - -	5 19 9	100 0 0	496 18 3
73. New Mill District	- - -	65 8 1	12 8 0	400 0 0	4 11 8	- - -	506 8 2
74. Otley and Skipton	18 8 3	167 14 0	- - -	aa 300 0 0	3 13 10	- - -	650 10 7
75. Red House and Crofton	- - -	120 13 4	- - -	- - -	4 9 10	- - -	467 9 6
76. Reeth and Tanhill	- - -	- - -	- - -	- - -	7 4 6	- - -	176 16 0
Richmond and Lancaster:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
77. Eastern District	- - -	27 17 6	- - -	204 12 0	- - -	- - -	362 11 11
78. Western District	- - -	26 9 10	- - -	450 0 0	4 10 6	- - -	509 9 6

a For debts of 123l. b Including 10,319l. 16s. 2d. not bearing interest. c Including 1,500l. at 4½ per cent. d For debts of 600l.
i For debts of 963l. k For debts of 260l. 16s. 4d. l For debts of 850l. m Including 11,085l. the interest on which is postponed.
r Including 26,632l. 5s. 4d. not bearing interest. s For debts of 433l. 13s. 4d. t Including 1,566l. 6s. 8d. at 3 per cent. u For debts of 330l. 4s.
bb Reduced by new Local Act. cc Reduced by consent of creditor.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Inter- est per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13.	-	-	-	-	-	16 13 4	-	-	-	323 15 3	340 8 7
14.	16,688 15 10	5	23 2 9	1,390 3 9	18,102 2 4	-	-	-	-	2,269 13 8	2,269 13 8
15.	1,500 0 0	4	-	-	1,500 0 0	-	-	-	-	200 18 8	200 18 8
16.	4,114 3 4	5	-	-	4,114 3 4	-	-	-	-	574 6 6	574 6 6
17.	1,193 13 11	4	-	51 16 4	1,245 10 3	-	-	-	-	488 19 6	488 19 6
18.	1,880 0 0	5	-	-	1,880 0 0	-	-	-	-	57 0 6	57 0 6
19.	2,375 0 0	2	6 13 10	245 18 8	2,627 12 6	-	-	-	-	59 7 1	59 7 1
20.	2,400 0 0	2	-	50 0 0	2,450 0 0	-	-	-	-	150 16 8	150 16 8
21.	1,737 10 0	5	100 0 0	29 11 1	1,867 1 1	-	-	-	-	146 11 11	146 11 11
22.	4,302 5 2	5	-	107 8 11	4,409 14 1	-	-	-	-	521 11 3	521 11 3
23.	-	-	-	-	-	-	-	-	-	230 9 3	230 9 3
24.	1,435 3 10	5	-	278 15 5	1,713 19 3	-	-	-	-	463 13 3	463 13 3
25.	620,819 16 2	5	3,229 6 11	15,137 0 0	39,186 3 1	-	-	-	-	-	-
26.	8,430 0 0	2½	-	-	8,430 0 0	68 12 0	138 1 7	25 0 0	13 5 5	298 12 11	543 11 11
27.	2,065 0 0	5	-	167 15 0	2,232 15 0	38 6 8	-	-	-	495 10 5	533 17 1
28.	5,000 0 0	5	-	-	5,000 0 0	82 1 8	-	-	-	74 9 3	156 10 11
29.	2,054 2 6	5	101 19 6	1,654 11 9	3,810 13 9	-	-	5 0 0	-	111 11 5	116 11 5
30.	10,936 7 5	5	-	1,962 15 4	12,899 2 9	-	-	-	-	868 3 2	868 3 2
31.	7,403 0 0	5	-	7,739 15 0	15,142 15 0	-	-	-	-	66 4 8	66 4 8
32.	2,550 0 0	5	-	-	2,550 0 0	-	-	-	-	38 18 0	38 18 0
33.	4,293 8 4	3	-	-	4,293 8 4	-	-	-	-	345 7 6	345 7 6
34.	4,348 15 3	3	-	97 18 3	4,446 13 6	68 0 8	-	-	-	212 11 9	280 12 5
35.	3,700 0 0	3	107 12 5	-	3,807 12 5	-	-	-	-	351 11 10	351 11 10
36.	5,420 3 9	none	-	-	5,420 3 9	-	-	-	-	254 2 3	254 2 3
37.	5,088 10 0	3	-	16 11 2	5,105 1 2	-	-	-	-	259 13 10	259 13 10
38.	906 0 0	4	56 2 6	18 4 0	1,088 13 10	66 6 8	-	-	-	-	66 6 8
39.	1,294 19 9	5	-	-	1,350 6 2	-	-	-	-	-	-
40.	500 0 0	5	-	-	500 0 0	-	-	-	-	243 19 6	243 19 6
41.	925 0 0	5	-	-	925 0 0	82 13 4	-	-	-	339 13 10	422 7 2
42.	1,840 0 0	3	-	-	1,840 0 0	-	179 9 0	-	-	337 10 0	516 19 0
43.	1,300 0 0	4½	-	-	1,476 19 0	-	-	-	-	-	-
44.	2,500 0 0	4	104 9 0	100 0 0	2,704 9 0	-	-	-	-	322 13 7	322 13 7
45.	15,444 18 0	2	166 1 7	16 9 3	5,627 8 10	-	-	1 2 0	-	134 12 0	135 14 0
46.	9,714 13 4	2½	-	80 4 1	9,794 17 5	75 0 0	-	-	-	477 7 6	552 7 6
47.	3,934 0 9	3	-	137 3 3	4,810 7 11	-	-	-	-	-	-
48.	575 0 0	5	32 19 0	-	1,150 3 3	0 10 0	-	-	-	-	0 10 0
49.	11,562 16 3	1¾	-	197 1 0	11,759 17 2	-	-	-	-	229 1 5	229 1 5
50.	2,100 0 0	3	-	-	2,100 0 0	-	15 0 0	-	-	322 9 6	337 9 6
51.	2,239 15 0	3½	-	-	2,239 15 0	-	47 18 0	-	-	168 8 3	216 6 3
52.	1,425 0 0	5	15 0 0	10 14 7	1,450 14 7	-	-	-	-	451 6 9	451 6 9
53.	2,909 0 9	4	-	-	2,970 4 5	-	-	-	-	-	-
54.	23,264 6 8	1¾	-	-	23,264 6 8	-	-	-	-	649 2 11	649 2 11
55.	8,000 0 0	5	18 0 0	-	8,018 0 0	-	-	-	-	198 15 6	198 15 6
56.	1,375 0 0	none	-	-	1,375 0 0	-	-	-	-	94 2 7	94 2 7
57.	3,373 3 3	3	-	-	3,373 3 3	-	-	-	-	185 4 5	185 4 5
58.	14,685 0 0	3	-	-	14,685 0 0	-	-	-	-	594 13 10	594 13 10
59.	9,520 0 0	3	-	-	9,520 0 0	-	-	-	-	298 15 4	298 15 4
60.	4,900 0 0	4	-	-	4,954 3 0	-	-	-	-	-	-
61.	1,720 0 0	4½ & 5	-	-	1,720 0 0	-	-	-	-	102 5 0	102 5 0
62.	16,620 0 0	5	-	12 19 6	16,632 19 6	-	-	-	-	470 6 2	470 6 2
63.	8,650 0 0	5	-	215 17 6	8,865 17 6	-	-	-	-	287 9 8	287 9 8
64.	400 0 0	5	144 12 2	-	544 12 2	63 10 0	-	-	-	192 11 10	256 1 10
65.	-	-	-	-	-	239 2 1	-	-	-	171 13 4	410 15 5
66.	39,332 12 8	3	11 2 9	-	39,343 15 5	-	-	-	-	746 10 5	746 10 5
67.	4,994 4 5	2	141 7 0	36 17 3	5,172 8 8	-	-	-	-	164 15 5	164 15 5
68.	7,008 17 4	1½	-	-	7,008 17 4	-	-	-	-	126 17 2	126 17 2
69.	3,264 7 6	2	-	50 0 0	3,314 7 6	-	-	-	-	199 2 8	199 2 8
70.	-	-	-	-	-	-	-	-	-	238 9 0	238 9 0
71.	575 0 0	3	-	-	578 4 7	-	-	-	-	-	-
72.	6,480 0 0	5	-	9,503 1 3	15,983 1 3	-	-	-	28 6 8	112 11 9	140 18 5
73.	4,569 2 6	5	-	-	4,569 2 6	41 13 4	-	0 7 0	0 10 0	235 14 1	278 4 5
74.	4,519 16 0	3½	-	-	4,519 16 0	-	-	-	-	220 16 3	220 16 3
75.	3,590 0 0	bb 3	-	-	3,590 0 0	59 8 11	-	-	-	265 7 0	324 15 11
76.	60 0 0	cc 3	-	2 0 0	62 0 0	-	-	-	-	21 7 4	21 7 4
77.	572 17 8	4	-	-	572 17 8	-	-	-	-	22 19 8	22 19 8
78.	932 6 9	2½	-	-	932 6 9	-	-	-	-	301 15 9	301 15 9

e For debts of 508l. 7s. 2d.

f For debts of 1,073l.

g For debts of 400l.

h Including 3,944l. 18s. at 1d. per cent.

n Including 8,020l. at 1d. per cent.

o For debts of 1,000l.

p Including 150l. at 4½ per cent.

q For debts of 1,400l.

x For debts of 304l. 7s. 8d.

y Mis-stated in last Return.

z Including 3,569l. 2s. 6d. not bearing interest.

aa For debts of 306l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9.
	Balance in Treasurer's Hands on 1st Jan. 1863.		Balance due to the Treasurers on 1st Jan. 1863.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF YORK—cont.										
79. Richmond to Lucey Cross, and Gilling to Gatherley Moor	19 11 8	- - -	- - -	- - -	174 0 0	- - -	- - -	- - -	0 14 0	- - -
80. Richmond and Reeth	- - -	- - -	185 18 10	- - -	521 5 8	13 7 0	- - -	- - -	- - -	- - -
81. Rochdale to Halifax and Elland	452 12 11	- - -	- - -	- - -	4,020 0 0	- - -	- - -	1 15 9	27 8 8	- - -
82. Rotherham and Barnby Moor	609 16 7	- - -	- - -	- - -	760 0 0	- - -	- - -	- - -	24 14 0	- - -
83. Rotherham and Wortley	65 19 1	- - -	- - -	- - -	516 0 0	- - -	- - -	0 1 3	1 3 0	- - -
84. Rotherham and Pleasley	164 8 4	- - -	- - -	- - -	334 0 0	- - -	- - -	- - -	2 18 0	- - -
85. Rotherham and Swinton	732 4 9	- - -	- - -	- - -	845 0 0	- - -	- - -	- - -	15 11 0	- - -
86. Rotherham and Wentworth	153 8 5	- - -	- - -	- - -	530 0 0	- - -	- - -	- - -	3 5 0	- - -
87. Salterhebble, Stainland, and Sowerby Bridge	180 7 0	- - -	- - -	- - -	900 0 0	- - -	- - -	- - -	18 15 9	- - -
88. Seacroft to Scholes	88 8 5	- - -	- - -	- - -	70 0 0	- - -	- - -	- - -	2 4 10	- - -
89. Sedburgh	291 9 2	- - -	- - -	- - -	455 0 0	- - -	- - -	- - -	5 1 7	- - -
90. Selby and Leeds	223 0 6	- - -	- - -	- - -	910 0 0	210 5 0	- - -	- - -	4 8 11	- - -
91. Selby and Market Weighton	- - -	- - -	126 2 0	- - -	405 0 0	670 0 0	- - -	- - -	0 12 3	- - -
92. Sheffield and Tinsley	16 18 1	- - -	- - -	- - -	2,280 0 0	- - -	- - -	- - -	111 8 6	- - -
93. Shipley and Bramley	389 13 0	- - -	- - -	- - -	431 0 0	- - -	- - -	- - -	3 13 9	- - -
94. Skipton and Clitheroe	73 19 1	- - -	- - -	- - -	735 0 0	- - -	- - -	- - -	0 19 4	- - -
95. Skipton and Craco	146 10 10	- - -	- - -	- - -	406 19 0	- - -	- - -	- - -	4 2 8	- - -
96. Skipton and Knaresbrough	157 10 6	- - -	- - -	- - -	497 2 0	- - -	- - -	- - -	4 9 6	- - -
97. Stockton and Middlesbrough	- - -	- - -	56 13 8	- - -	391 14 9	- - -	- - -	- - -	11 7 11	d 500 0 0
98. Sunk Island	- - -	- - -	- - -	- - -	118 10 0	103 3 3	- - -	- - -	14 12 4	- - -
99. Tadcaster Bridge to Hob Moor Lane End	- - -	- - -	148 3 4	- - -	520 0 0	- - -	- - -	- - -	8 8 6	- - -
100. Tadcaster and Halton Dial	17 1 10	- - -	- - -	- - -	751 0 0	- - -	- - -	0 7 0	2 8 3	- - -
101. Tadcaster and Otley	153 15 6	- - -	- - -	- - -	854 6 6	- - -	- - -	- - -	2 0 2	- - -
102. Thirsk	- - -	- - -	222 8 1	- - -	856 0 0	172 5 0	- - -	2 5 6	- - -	- - -
103. Thirsk and Masham	68 3 7	- - -	- - -	- - -	146 0 0	- - -	- - -	- - -	- - -	- - -
104. Thirsk and Yarm	266 0 3	- - -	- - -	- - -	505 0 0	- - -	- - -	- - -	11 11 3	- - -
105. Tinsley and Doncaster (United)	- - -	- - -	30 10 11	- - -	1,305 0 0	- - -	- - -	- - -	22 10 0	- - -
106. Todmorden	86 14 0	- - -	- - -	- - -	3,005 6 2	- - -	- - -	4 7 6	168 2 2	- - -
107. Wadsley, Langset, and Sheffield	981 5 11	- - -	- - -	- - -	1,590 0 0	- - -	- - -	3 5 9	g 213 0 10	- - -
108. Wakefield and Aberford	719 15 5	- - -	- - -	- - -	675 0 0	- - -	- - -	- - -	10 6 5	- - -
109. Wakefield and Austerlands	279 9 8	- - -	- - -	- - -	3,109 10 9	- - -	- - -	- - -	h 293 14 3	- - -
110. Wakefield and Denby Dale	911 5 0	- - -	- - -	- - -	955 0 0	- - -	- - -	- - -	19 3 1	- - -
111. Wakefield and Halifax	63 13 3	- - -	- - -	- - -	1,980 0 0	- - -	- - -	- - -	67 16 9	- - -
112. Wakefield Ings i	70 18 9	- - -	- - -	- - -	27 15 6	- - -	- - -	- - -	h 254 15 3	- - -
113. Wakefield to Sheffield	232 11 8	- - -	- - -	- - -	2,033 16 5	- - -	- - -	0 2 9	8 11 4	- - -
114. Wakefield and Weeland	233 2 8	- - -	- - -	- - -	978 11 0	- - -	- - -	- - -	11 8 9	- - -
115. Wellington and Tong Lane End	287 9 3	- - -	- - -	- - -	906 13 1	- - -	- - -	- - -	3 13 11	- - -
116. Wetherby and Knaresbrough	53 12 5	- - -	- - -	- - -	400 0 0	- - -	- - -	0 2 6	- - -	- - -
117. Whitecross	15 2 1	- - -	- - -	- - -	270 5 0	105 0 0	- - -	0 5 0	0 10 10	- - -
118. Winston Bridge	64 9 7	- - -	- - -	- - -	293 0 0	31 6 0	- - -	- - -	16 0 0	- - -
119. Worksop to Attercliffe	213 16 11	- - -	- - -	- - -	850 0 0	- - -	- - -	0 2 9	- - -	- - -
120. Wortley, Armley, and Bramley	- - -	- - -	2,081 0 10	- - -	303 5 0	- - -	- - -	- - -	2 12 4	- - -
121. Wortley and Pudsey	- - -	- - -	31 19 8	- - -	73 6 7	- - -	- - -	- - -	- - -	- - -
122. Wyton and Flinton	79 1 8	- - -	- - -	- - -	115 0 0	45 18 3	55 11 0	- - -	1 13 0	- - -
123. York and Boroughbridge	152 8 3	- - -	- - -	- - -	345 0 0	- - -	- - -	- - -	28 0 0	- - -
124. York to Kexby Bridge and Grim- ston to Stone Dale	736 15 2	- - -	- - -	- - -	1,132 10 0	- - -	- - -	0 6 0	14 10 0	- - -
125. York to Oswaldkirk Bank	115 10 8	- - -	- - -	- - -	555 6 5	247 9 4	- - -	- - -	2 14 0	- - -
126. York and Scarborough	161 0 9	- - -	- - -	- - -	1,800 0 0	418 2 7	313 14 10	1 10 0	- - -	- - -
£	30,034 12 5		4,449 9 3		107,481 11 9	3,581 8 0	752 12 4	71 18 9	2,659 12 7	500 0 0

a Contract work.

g Including 200*l.* for land sold.

b Allowance to townships.

h Including 285*l.* from sale of tollhouse.

c Paid to townships.

i Trust abolished 1st January 1864.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
79.	174 14 0	59 5 3	16 18 7	8 2 3	- - -	2 13 10	4 7 6	7 0 0	31 4 0	
80.	534 12 8	a 354 3 6	7 14 6	1 0 0	- - -	32 17 0	5 0 0	10 0 0	- - -	
81.	4,049 4 5	1,005 17 9	247 7 5	1,191 0 10	- - -	85 16 0	- - -	50 0 0	120 0 0	
82.	784 14 0	b 90 0 0	- - -	- - -	- - -	58 10 0	- - -	15 15 0	10 0 0	
83.	517 4 3	- - -	- - -	63 0 0	- - -	2 14 0	- - -	21 0 0	20 0 0	
84.	336 18 0	- - -	- - -	- - -	- - -	19 19 4	- - -	12 0 0	10 0 0	
85.	860 11 0	a 211 0 0	- - -	- - -	- - -	2 9 6	- - -	22 10 0	10 0 0	
86.	533 5 0	c 160 0 0	- - -	- - -	- - -	- - -	2 6 10	20 0 0	- - -	
87.	918 15 9	- - -	- - -	- - -	- - -	27 10 7	- - -	10 0 0	- - -	
88.	72 4 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2 10 0	
89.	460 1 7	87 0 0	48 0 0	63 15 5	- - -	22 11 10	10 0 0	15 0 0	37 12 0	
90.	1,124 13 11	276 17 6	232 15 2	169 8 10	- - -	28 5 11	- - -	30 0 0	60 0 0	
91.	1,075 12 3	175 10 9	71 12 7	466 12 6	- - -	13 2 9	- - -	15 15 0	41 6 0	
92.	2,391 8 6	a 1,050 0 0	- - -	- - -	- - -	34 4 6	- - -	40 0 0	30 0 0	
93.	434 13 9	- - -	- - -	- - -	- - -	3 13 6	- - -	- - -	4 0 0	
94.	735 19 4	152 12 1	39 12 3	118 3 4	- - -	14 9 9	10 10 0	21 0 0	15 0 0	
95.	411 1 8	55 11 4	- - -	0 10 0	- - -	- - -	- - -	5 0 0	- - -	
96.	501 11 6	b 149 0 0	- - -	- - -	- - -	12 5 4	10 0 0	20 0 0	25 0 0	
97.	903 2 8	e 78 13 0	- - -	- - -	- - -	3 8 6	- - -	- - -	5 0 0	
98.	236 5 7	52 14 10	9 0 0	147 11 4	- - -	7 0 6	- - -	5 0 0	- - -	
99.	528 8 6	180 6 2	30 5 2	14 12 0	- - -	11 16 11	- - -	15 0 0	55 0 0	
00.	753 15 3	280 8 2	157 2 3	62 10 2	- - -	37 17 9	- - -	30 0 0	60 0 0	
01.	856 6 8	308 8 0	97 6 9	99 7 8	- - -	14 16 0	- - -	20 0 0	50 0 0	
02.	1,030 10 6	245 9 8	117 9 4	187 19 8	- - -	15 18 8	- - -	40 0 0	80 0 0	
03.	146 0 0	- - -	- - -	- - -	- - -	7 9 11	2 10 0	2 10 0	- - -	
04.	516 11 3	f 99 6 8	- - -	- - -	- - -	20 9 11	25 0 0	25 0 0	15 0 0	
05.	1,327 10 0	a 898 0 0	- - -	- - -	- - -	37 15 10	- - -	50 0 0	25 0 0	
06.	3,177 15 10	1,019 6 9	541 19 10	176 12 7	- - -	67 13 2	25 0 0	25 0 0	100 0 0	
07.	1,806 6 7	- - -	- - -	- - -	- - -	116 6 6	4 1 6	25 0 0	20 0 0	
08.	685 6 5	b 435 0 0	- - -	- - -	- - -	7 1 6	- - -	20 0 0	30 0 0	
09.	3,403 5 0	1,177 9 11	811 16 1	648 0 1	- - -	30 17 0	3 4 4	31 10 0	150 0 0	
10.	974 3 1	- - -	- - -	- - -	- - -	36 18 0	- - -	25 0 0	15 0 0	
11.	2,047 16 9	b 594 13 4	- - -	- - -	- - -	4 10 0	- - -	30 0 0	25 0 0	
12.	282 10 9	- - -	- - -	- - -	- - -	0 7 6	- - -	- - -	- - -	
13.	2,042 10 6	a 888 7 2	- - -	- - -	- - -	146 5 4	- - -	70 0 0	20 0 0	
14.	989 19 9	122 6 9	119 19 2	116 14 11	- - -	40 12 7	- - -	20 0 0	50 0 0	
15.	910 7 0	119 1 10	57 7 8	60 18 11	- - -	41 9 10	- - -	30 0 0	47 13 4	
16.	400 2 6	150 19 6	17 7 6	59 1 9	- - -	15 7 1	5 0 0	10 10 0	35 0 0	
17.	376 0 10	41 5 0	- - -	206 13 1	- - -	6 9 4	- - -	10 0 0	20 0 0	
18.	340 6 0	152 15 3	35 11 8	3 17 8	- - -	5 7 2	- - -	10 0 0	- - -	
19.	850 2 9	a 300 0 0	- - -	- - -	- - -	16 1 8	15 0 0	27 11 2	10 0 0	
20.	305 17 4	l 305 9 0	- - -	- - -	- - -	15 18 10	- - -	- - -	- - -	
21.	73 6 7	26 4 0	12 17 1	17 8 8	- - -	13 17 8	- - -	- - -	- - -	
22.	218 2 3	45 1 10	5 5 0	33 6 7	- - -	10 9 4	- - -	5 0 0	10 0 0	
23.	373 0 0	174 2 7	92 2 7	36 18 6	- - -	13 8 7	- - -	10 0 0	35 0 0	
24.	1,147 6 0	341 16 10	165 17 11	341 3 5	- - -	67 4 7	- - -	25 0 0	110 0 0	
25.	805 9 9	224 15 4	193 2 0	97 8 7	- - -	9 5 3	- - -	15 0 0	52 10 0	
26.	2,533 7 5	879 11 4	30 13 0	807 15 1	- - -	103 16 10	20 0 0	20 0 0	200 0 0	
	115,047 3 5	28,855 11 4	8,367 3 10	12,972 7 4	88 14 6	160 7 4	3,366 14 0	253 10 0	2,432 18 8	4,010 5 7

d Borrowed without authority.

A Including 250*l.* from Wakefield Local Board.

e Including materials, &c.

f Allowed to townships.

l Paid to parishes.

(Continued on page 84.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF YORK—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
79. Richmond to Lucy Cross, and Gilling to Gatherley Moor -	- - -	26 1 2	- - -	- - -	4 5 4	- - -	159 17 1
80. Richmond and Reeth -	- - -	87 14 4	- - -	- - -	2 6 0	- - -	500 15 4
81. Rochdale to Halifax and Elland -	103 16 2	326 9 3	36 7 7	502 5 0	47 12 4	- - -	3,716 12 4
82. Rotherham and Barnby Moor -	107 5 0	117 10 4	- - -	402 0 0	25 4 6	- - -	826 4 10
83. Rotherham and Wortley -	551 10 1	- - -	4 2 4	- - -	14 0 2	- - -	676 6 7
84. Rotherham and Pleasley -	10 4 3	99 1 10	- - -	b 165 0 0	57 0 3	- - -	373 5 8
85. Rotherham and Swinton -	6 13 1	94 19 0	- - -	c 380 0 0	34 2 5	- - -	761 14 6
86. Rotherham and Wentworth -	8 17 1	- - -	49 3 0	370 0 0	14 7 10	- - -	624 14 9
87. Salterhebble, Stainland, and Sowerby Bridge -	- - -	435 18 1	45 0 0	- - -	6 15 8	- - -	525 4 9
88. Seacroft to Scholes -	- - -	133 14 5	- - -	- - -	3 0 5	- - -	139 4 10
89. Sedbergh -	- - -	44 0 9	- - -	300 0 0	7 8 0	- - -	635 8 9
90. Selby and Leeds -	- - -	144 13 10	- - -	- - -	34 7 6	- - -	576 8 10
91. Selby and Market Weighton -	35 3 7	97 13 2	- - -	- - -	34 14 11	- - -	951 11 10
92. Sheffield and Tinsley -	53 6 4	47 7 2	290 2 10	e 171 19 1	163 13 10	- - -	1,880 13 9
93. Shipley and Bramley -	10 3 6	127 7 9	- - -	f 350 0 0	- - -	- - -	495 4 4
94. Skipton and Clitheroe -	- - -	200 11 4	- - -	73 19 1	31 3 1	- - -	695 5 6
95. Skipton and Craco -	- - -	52 14 9	- - -	500 0 0	5 1 0	- - -	618 17 9
96. Skipton and Knaresbrough -	- - -	119 16 0	- - -	150 0 0	9 11 10	- - -	495 13 9
97. Stockton and Middlesbrough -	- - -	178 11 7	- - -	- - -	4 13 10	- - -	270 6 10
98. Sunk Island -	12 2 3	- - -	- - -	- - -	2 16 8	- - -	236 5 7
99. Tadcaster Bridge to Hob Moor Lane End -	- - -	7 3 0	- - -	- - -	13 15 8	- - -	327 18 10
100. Tadcaster and Halton Dial -	- - -	41 5 2	- - -	- - -	5 8 9	- - -	677 15 8
101. Tadcaster and Otley -	- - -	161 8 9	- - -	- - -	5 9 3	- - -	781 10 10
102. Thirsk -	- - -	200 5 4	- - -	- - -	21 0 4	- - -	911 12 9
103. Thirsk and Masham -	9 9 6	46 8 9	- - -	- - -	10 5 8	- - -	78 13 10
104. Thirsk and Yarm -	- - -	225 7 1	- - -	i 20 0 0	16 4 4	- - -	446 8 0
105. Tinsley and Doncaster (United) -	11 7 8	75 13 1	- - -	13 17 6	174 11 3	- - -	1,286 5 4
106. Todmorden -	- - -	526 4 6	44 13 2	622 16 6	14 5 3	- - -	3,176 11 9
107. Wadsley, Langset, and Sheffield -	36 4 11	1,418 5 10	- - -	- - -	25 9 9	- - -	1,645 8 6
108. Wakefield and Aberford -	490 17 3	122 18 10	- - -	- - -	21 8 3	- - -	1,127 5 10
109. Wakefield and Austerlands -	77 2 5	2 0 2	301 13 0	62 10 0	163 10 2	- - -	3,487 0 0
110. Wakefield and Denby Dale -	- - -	840 14 11	- - -	- - -	21 0 10	- - -	938 13 9
111. Wakefield and Halifax -	22 2 8	76 11 8	- - -	810 0 0	1 9 0	- - -	1,564 6 8
112. Wakefield Ings -	352 12 0	- - -	- - -	- - -	0 10 0	- - -	353 9 6
113. Wakefield to Sheffield -	105 18 10	400 10 7	- - -	o 500 0 0	9 6 4	- - -	2,140 8 3
114. Wakefield and Weeland -	- - -	110 17 11	- - -	- - -	8 15 8	- - -	589 17 0
115. Wellington and Tong Lane End -	- - -	510 15 10	- - -	- - -	- - -	- - -	867 7 5
116. Wetherby and Knaresbrough -	- - -	- - -	- - -	- - -	6 11 0	- - -	305 3 7
117. Whitecross -	4 19 6	6 6 0	- - -	20 0 0	13 8 4	- - -	329 1 8
118. Winston Bridge -	- - -	90 0 0	- - -	- - -	9 12 10	- - -	307 4 7
119. Workop to Attercliffe -	11 1 0	303 11 0	- - -	p 208 3 3	6 10 0	- - -	897 18 1
120. Wortley, Armley, and Bramley -	8 11 0	- - -	- - -	- - -	- - -	- - -	329 18 10
121. Wortley and Pudsey -	- - -	- - -	- - -	- - -	- - -	- - -	70 7 5
122. Wyton and Flinton -	3 13 0	- - -	- - -	- - -	2 5 0	55 11 0	170 11 9
123. York and Boroughbridge -	- - -	- - -	- - -	- - -	3 1 8	- - -	370 13 11
124. York to Kexby Bridge and Grim- ston to Stone Dale -	- - -	- - -	- - -	- - -	16 11 3	- - -	1,067 14 0
125. York to Oswaldkirk Bank -	- - -	112 17 6	- - -	q 100 0 0	5 11 11	- - -	810 10 7
126. York and Scarborough -	- - -	- - -	- - -	- - -	60 6 7	313 14 10	2,459 11 1
£	2,889 3 2	18,213 19 5	2,455 6 11	24,663 16 1	2,383 2 6	752 12 4	111,875 13

a Including 938*l.* at 3 per cent.b For debts of 292*l.* 12*s.* 4*d.*c For debts of 400*l.*g Including 900*l.* borrowed without authority.

h Reduced by Provisional Order.

i For debts of 50*l.*

n The debt to be paid by instalments by the Wakefield Local Board.

o For debts of 591*l.* 14*s.* 4*d.*

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com-position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
650 0 0	4	-	-	-	650 0 0	-	-	-	-	34 7 9	34 7 9
10,270 0 0	5	2,921 3 8	9,947 10 0	152 1 6	23,290 15 2	-	-	-	-	-	-
6,278 2 6	5	-	-	-	6,278 2 6	-	-	-	-	785 5 0	785 5 0
7,388 0 0	1½	-	-	-	7,388 0 0	-	-	-	-	568 5 9	568 5 9
2,200 0 0	3	258 2 0	155 0 6	93 3 3	2,706 5 9	-	-	-	-	-	-
3,891 2 8	2½	-	-	-	3,891 2 8	-	-	-	-	128 0 8	128 0 8
1,914 10 4	4	-	-	-	1,914 10 4	-	-	-	-	831 1 9	831 1 9
1,713 14 0	none	-	-	-	1,713 14 0	-	-	-	-	61 18 8	61 18 8
12,669 18 8	4 & 5	-	13,007 12 0	-	25,677 10 8	-	-	-	-	573 18 5	573 18 5
2,839 0 0	5	-	1,277 11 0	-	4,116 11 0	-	-	-	-	21 8 5	21 8 5
806 0 0	4	-	6 13 6	-	812 13 6	-	-	-	-	116 2 9	116 2 9
3,200 0 0	4½ & 5	-	-	-	3,200 0 0	-	-	-	-	371 5 8	371 5 8
3,240 0 0	3	-	-	2 1 0	3,242 1 0	-	-	-	-	-	-
800 0 0	5	-	-	-	800 0 0	-	-	-	-	527 12 10	527 12 10
4,695 19 8	2½	-	116 2 9	-	4,812 2 5	35 18 4	-	-	-	329 2 0	365 0 4
4,810 6 10	4	-	-	-	4,810 6 10	-	-	-	-	114 12 11	114 12 11
2,560 0 0	4½	-	1,205 2 0	61 4 7	3,826 6 7	-	-	-	-	-	-
2,845 0 0	4	-	-	-	2,845 0 0	-	-	-	-	163 8 10	163 8 10
7,400 0 0	5	-	855 4 11	-	8,255 4 11	-	-	-	-	576 2 1	576 2 1
-	-	-	-	-	-	-	-	-	-	-	-
900 0 0	4½ & 5	-	-	-	900 0 0	-	-	-	-	52 6 3	52 6 3
3,000 0 0	5	-	3 6 3	-	3,003 6 3	0 10 6	-	-	-	93 1 10	93 1 10
4,233 6 8	h3	-	-	103 10 4	4,336 17 0	-	-	-	-	228 11 3	229 1 9
1,423 8 3	3	-	-	-	1,423 8 3	-	-	-	-	-	-
7,857 7 10	3	-	153 2 8	-	8,010 10 6	-	-	-	138 16 0	135 9 9	274 5 9
1,744 7 4	5	50 0 0	-	-	1,794 7 4	-	-	-	-	336 3 6	336 3 6
10,980 0 0	4½	-	-	-	10,980 0 0	-	-	-	-	10 13 9	10 13 9
17,962 8 3	5	-	2,390 8 7	-	20,352 16 10	-	-	-	421 17 0	87 18 1	509 15 1
2,590 0 0	h3	-	7 10 0	-	2,597 10 0	-	-	-	-	1,142 4 0	1,142 4 0
109 0 0	5	-	11 3 8	-	120 3 8	-	-	-	-	277 16 0	277 16 0
116,891 12 2	2	-	758 12 4	-	17,650 4 6	-	-	-	-	195 14 2	195 14 2
400 0 0	4½ & 5	-	394 10 0	-	794 10 0	-	-	-	-	946 14 4	946 14 4
-	-	-	-	-	-	-	-	-	m6,123 0 0	547 3 4	6,670 3 4
8,601 9 9	4 & 5	35 9 7	299 10 7	-	8,936 9 11	168 18 4	-	-	-	134 13 11	303 12 3
3,200 0 0	3	-	-	-	3,200 0 0	78 13 8	-	-	-	633 5 5	711 19 1
10,232 0 0	5	-	275 16 0	-	10,507 16 0	-	-	-	-	330 8 10	330 8 10
-	-	-	-	-	-	-	-	-	-	148 11 4	148 11 4
120 0 0	4½	-	-	-	120 0 0	-	-	-	-	62 1 8	62 1 8
2,450 0 0	4	-	312 10 0	-	2,762 10 0	-	-	-	-	97 11 0	97 11 0
9,950 0 0	3	41 14 1	978 12 0	-	10,970 6 1	-	-	-	-	166 1 7	166 1 7
10,730 8 0	5	1,794 11 2	14,884 7 5	2,105 2 4	29,514 8 11	-	-	-	-	-	-
3,415 0 0	5	-	4,256 12 9	29 0 6	7,700 13 3	-	-	-	-	-	-
144 0 0	none	-	-	-	144 0 0	-	42 18 9	-	-	126 12 2	169 10 11
-	-	-	-	-	-	-	-	-	-	154 14 4	154 14 4
-	-	-	-	-	-	-	-	-	-	816 7 2	816 7 2
4,115 0 0	2½	-	30 0 0	-	4,145 0 0	-	-	-	-	110 9 10	110 9 10
50 0 0	3½	30 10 4	11 0 0	-	91 10 4	-	-	-	-	234 17 1	234 17 1
580,986 10 1	-	9,620 9 0	95,571 2 6	4,630 19 0	690,809 0 7	1,289 7 10	423 7 4	31 9 0	6,725 15 1	33,387 12 7	41,857 11 10

d No interest payable unless a surplus after paying off 1st part of the debt.

k Reduced by new Local Act.

p For debts of 350l.

e For debts of 176l. 7s. 6d.

l Including 7,845l. 10s. not bearing interest.

m Due from Leeds and Whitehall Road.

q For debts of 160l.

- W A L E S .

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
255 0 0 4,624 13 10	45 2 0 a 2,757 3 6	15 8 6 -	32 6 9 -	- - - -	- - - 49 4 0	2 15 8 93 0 2	5 0 0 -	- - - 165 0 0	10 0 0 242 11 6
4,879 13 10	2,802 5 6	15 8 6	32 6 9	- - -	49 4 0	95 15 10	5 0 0	165 0 0	252 11 6
3,944 9 10 115 0 0 954 17 5 31 14 0	658 8 10 56 3 9 a 247 10 0 20 4 7	327 16 0 10 0 0 - 6 0 0	610 8 8 3 0 0 - -	- - - - - - - - - - - -	- - - - - - - - - - - -	187 9 7 - - -	21 0 0 - - -	105 0 0 5 5 0 10 0 0 3 3 0	125 0 0 5 5 0 30 0 0 3 0 0
5,046 1 3	982 7 2	343 16 0	613 8 8	- - -	- - -	187 9 7	21 0 0	123 8 0	163 5 0
445 0 0 94 5 0 633 16 5 1,899 7 5 556 15 8 511 6 1	98 19 10 61 18 0 203 3 4 247 12 9 225 18 4 152 13 0	55 10 4 - 20 0 0 101 7 5 51 19 3 49 0 7	27 12 0 - - 49 7 4 2 8 6 54 6 9	- - - - - - 156 0 8 83 8 9 - - - -	6 16 0 - - - - - - - - - 3 4 2 -	6 7 2 4 0 8 - 4 13 0 15 4 3 2 17 11	- - - - - - 10 0 0 c 17 18 4 - -	10 0 0 10 0 0 10 0 0 c 40 0 0 10 0 0 15 0 0	20 0 0 - 33 0 0 c 34 10 10 28 0 0 28 17 6
1,092 18 3 165 4 7 1,332 15 9	552 19 11 69 14 6 399 9 5	95 0 1 32 6 5 297 16 3	4 7 3 0 11 0 12 14 0	- - - - - - -	6 4 5 0 8 3 10 10 0	169 2 10 52 9 8 38 8 7	- - - - - - -	20 0 0 - 40 0 0	72 0 0 - 60 0 0
6,731 9 2	2,012 9 1	703 0 4	151 6 10	239 9 5	27 2 10	293 4 1	27 18 4	155 0 0	276 8 4
462 19 2 452 14 6 2,878 8 5 1,775 15 7 420 0 0 817 5 7 784 0 4 350 0 0 800 13 7 700 0 0	85 6 1 165 18 0 546 6 0 f 1,065 15 7 135 4 11 306 12 0 292 4 11 141 10 3 289 15 4 217 18 1	- 83 15 0 - - 34 3 6 149 0 11 165 8 0 27 14 6 132 8 2 93 0 4	e 32 4 0 56 3 9 e 597 5 3 - 13 8 8 194 9 2 3 6 0 11 15 10 38 6 7 54 12 2	- -	3 17 4 - 4 17 6 - 1 17 6 - 7 5 6 2 10 6 10 9 0 19 8 3	15 9 7 2 18 0 53 8 10 19 18 11 5 12 6 15 1 1 26 18 3 6 8 4 46 11 8 35 7 10	- - - - - - 10 8 0 - - 15 0 0 - 10 0 0 10 0 0 5 5 0	20 0 0 20 0 0 70 0 0 50 0 0 25 0 0 25 0 0 10 0 0 10 0 0 16 3 11 15 0 0	20 0 0 52 17 4 123 3 0 30 0 0 30 0 0 60 0 0 7 0 0 20 0 0 31 10 0 40 0 0
9,441 17 2	3,246 11 2	685 10 5	1,001 11 5	- - -	50 5 7	227 15 0	40 13 0	261 3 11	414 10 4
228 5 6 825 0 0 1,397 14 10 575 4 0	114 1 0 605 1 11 503 9 4 a 296 14 7	42 19 4 - 317 5 2 -	17 19 4 - 30 14 10 -	- - - - - - - - - -	- - - - - - - - - -	3 5 0 - 147 19 10 -	8 0 0 15 0 0 - 1 16 0	12 0 0 8 8 0 30 0 0 5 5 0	14 7 10 30 0 0 70 0 0 31 10 0
671 10 0	330 10 8	12 7 0	-	- - -	- - -	-	10 0 0	10 0 0	16 0 0
3,697 14 4	1,849 17 6	372 11 6	48 14 2	- - -	- - -	151 4 10	34 16 0	65 13 0	161 17 10

d Including 36l. 19s. 7d. from Wrexham and Denbigh Trust. e Including team labour. f Including contract work and expense of working ferry.

(Continued on page 88.)

WALES.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF ANGLESEA.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Beaumaris and Menai Bridge - - -	- - -	42 14 0	- - -	- - -	15 3 10	- - -	168 10 9
2. Shrewsbury and Holyhead - - -	- - -	176 13 1	- - -	875 3 11	100 5 5	- - -	4,459 1 7
£	- - -	219 7 1	- - -	875 3 11	115 9 3	- - -	4,627 12 4
COUNTY OF CARNARVON.							
1. Carnarvonshire - - - -	- - -	422 18 11	111 10 2	<i>a</i> 1,317 10 0	163 13 5	- - -	4,050 15 7
2. Penmachno - - - -	- - -	12 0 0	- - -	50 0 0	3 15 0	- - -	145 8 9
3. Porthdinllaen and Nanthwynant - -	- - -	52 17 3	- - -	<i>c</i> 450 0 0	12 0 11	- - -	802 8 2
4. Ysptyty - - - -	- - -	- - -	- - -	- - -	0 10 2	- - -	32 17 9
£	- - -	487 16 2	111 10 2	1,817 10 0	179 19 6	- - -	5,031 10 3
COUNTY OF DENBIGH.							
1. Barnhill and Wrexham - - -	3 1 8	95 12 9	- - -	149 0 0	20 6 11	- - -	493 6 8
2. Denbigh and Pentre Voelas - - -	- - -	- - -	- - -	- - -	2 17 2	- - -	78 15 10
3. Llanrwst - - - -	6 18 1	- - -	525 0 0	- - -	9 5 11	- - -	973 8 0
4. Llanrwst and Abergele (new) - - -	- - -	340 0 0	1,157 10 8	- - -	22 17 3	- - -	2,099 6 4
5. Ruthin to Mold - - - -	- - -	166 7 11	- - -	- - -	16 9 1	- - -	519 11 6
6. St. Asaph and Conway - - -	- - -	132 5 8	- - -	- - -	26 4 5	- - -	461 5 10
7. Wrexham to Denbigh through Ruthin - - - -	- - -	101 2 9	- - -	100 0 0	175 19 5	- - -	1,196 16 8
8. Ditto, Cerrig-y-Druoidion Branch -	- - -	4 16 3	- - -	- - -	4 18 6	- - -	165 4 7
9. Wrexham, Ruabon, and Llangollen -	- - -	107 11 1	- - -	992 8 5	26 7 10	- - -	1,985 5 7
£	9 19 9	947 16 5	1,682 10 8	1,241 8 5	205 6 6	- - -	7,973 1 0
COUNTY OF FLINT.							
1. Chester and Northop - - -	13 15 1	123 13 4	- - -	<i>m</i> 377 17 6	6 11 2	- - -	698 14 1
2. Denbigh and Rhyddlan - - -	- - -	3 0 0	20 0 0	- - -	22 6 3	- - -	426 18 4
3. Flint, Holywell, and Mostyn - - -	761 12 7	619 11 8	53 14 0	125 0 0	117 3 5	- - -	3,082 10 3
4. Lower King's Ferry - - - -	96 18 1	101 13 3	- - -	600 0 0	1 15 5	- - -	1,966 1 3
5. Mold and Broughton and Branch -	- - -	76 14 0	- - -	- - -	11 10 0	- - -	333 11 1
6. Mold and Denbigh - - - -	- - -	19 5 0	- - -	- - -	46 12 10	- - -	816 1 0
7. Overton District - - - -	- - -	78 11 10	- - -	- - -	12 18 6	- - -	618 13 0
8. Pontblyddyn and Llandegla - - -	- - -	69 7 3	- - -	100 0 0	13 5 0	- - -	402 11 8
9. Whitechurch and Marchwiel - - -	- - -	119 12 4	- - -	<i>o</i> 135 0 0	4 11 8	- - -	834 8 8
10. Wrexham and Mold - - - -	58 11 2	117 13 7	- - -	300 0 0	8 1 6	- - -	964 17 11
£	930 16 11	1,329 2 3	73 14 0	1,637 17 6	244 15 9	- - -	10,144 7 3
COUNTY OF MERIONETH.							
1. Aberdovey District - - - -	- - -	33 4 0	- - -	- - -	10 12 0	- - -	256 8 6
2. Bala District - - - -	- - -	73 15 6	- - -	<i>p</i> 50 0 0	23 10 7	- - -	805 16 0
3. Dolgelly, Mowddy, and Towyn - -	45 0 6	204 12 3	2 0 0	<i>q</i> 85 0 0	73 13 5	- - -	1,609 15 4
4. Edeirnion - - - -	- - -	61 4 4	- - -	<i>p</i> 93 0 0	23 10 8	- - -	513 0 2
5. Festiniog, Maentwrog, and Har- lech - - - -	- - -	98 19 7	- - -	- - -	30 18 6	- - -	508 15 9
£	45 0 6	471 15 8	2 0 0	328 0 0	162 5 2	- - -	3,693 16 2

a For debts of 1,340*l*.*b* Including 830*l*. at 1*d*. per cent.*c* For debt of 499*l*. 10*s*.*d* Including 1,065*l*. at 2½ per cent.*k* Extinguished by Provisional Order.*i* Reduced by new Local Act.*k* Extinguished by new Local Act.*o* For a debt of 150*l*.*p* For a debt of 100*l*.

WALES.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
700 0 0	5	150 0 0	- - -	- - -	850 0 0	- - -	- - -	- - -	- - -	374 1 0	374 1 0
3,357 15 0	5	- - -	1,373 3 6	- - -	4,730 18 6	- - -	- - -	- - -	191 2 0	1,231 8 9	1,422 10 9
4,057 15 0	- -	150 0 0	1,373 3 6	- - -	5,580 18 6	- - -	- - -	- - -	191 2 0	1,605 9 9	1,796 11 9
10,201 0 0	4	- - -	- - -	- - -	10,201 0 0	- - -	- - -	- - -	- - -	778 13 4	778 13 4
b 1,230 0 0	3	- - -	- - -	- - -	1,230 0 0	- - -	- - -	- - -	- - -	91 2 0	91 2 0
d 4,408 1 9	2	- - -	82 4 2	- - -	4,490 5 11	- - -	- - -	- - -	- - -	708 7 7	708 7 7
1,188 7 6	e -	- - -	- - -	- - -	1,188 7 6	- - -	- - -	- - -	- - -	1 10 9	1 10 9
17,027 9 3	- -	- - -	82 4 2	- - -	17,109 13 5	- - -	- - -	- - -	- - -	1,579 13 8	1,579 13 8
2,321 11 2	4	- - -	12 4 7	- - -	2,333 15 9	- - -	- - -	- - -	- - -	76 7 10	76 7 10
f 1,500 0 0	y 1d.	- - -	- - -	- - -	1,500 0 0	- - -	- - -	- - -	- - -	52 10 3	52 10 3
100 0 0	5	- - -	- - -	- - -	100 0 0	- - -	- - -	- - -	- - -	118 11 5	118 11 5
10,000 0 0	4	862 18 6	396 0 0	- - -	11,258 18 6	- - -	- - -	- - -	- - -	265 10 4	265 10 4
2,311 2 11	g 2½	- - -	- - -	- - -	2,311 2 11	- - -	- - -	- - -	- - -	314 14 6	314 14 6
i 2,840 0 0	i 4	- - -	- - -	- - -	2,840 0 0	- - -	- - -	- - -	- - -	116 6 6	116 6 6
3,356 11 7	5	- - -	326 7 0	- - -	3,682 18 7	- - -	- - -	- - -	- - -	261 2 4	261 2 4
200 0 0	5	- - -	10 0 0	- - -	210 0 0	- - -	- - -	- - -	- - -	- - -	- - -
2,024 8 1	5	- - -	- - -	- - -	2,024 8 1	5 11 0	- - -	- - -	- - -	249 10 7	255 1 7
24,653 13 9	- -	862 18 6	744 11 7	- - -	26,261 3 10	5 11 0	- - -	- - -	- - -	1,454 13 9	1,460 4 9
4,455 2 1	3	- - -	44 5 10	- - -	4,499 7 11	- - -	- - -	- - -	- - -	153 8 10	153 8 10
60 0 0	5	- - -	- - -	- - -	60 0 0	- - -	- - -	- - -	- - -	121 5 4	121 5 4
j 13,393 10 10	i 3	- - -	- - -	668 13 7	14,062 4 5	- - -	- - -	- - -	- - -	- - -	- - -
n 29,215 9 7	5	100 0 0	- - -	- - -	29,315 9 7	- - -	- - -	125 0 0	- - -	502 19 2	627 19 2
2,044 0 0	4	- - -	40 0 0	- - -	2,084 0 0	- - -	- - -	- - -	- - -	325 15 7	325 15 7
500 0 0	4	- - -	- - -	- - -	500 0 0	- - -	- - -	- - -	- - -	99 15 0	99 15 0
1,700 0 0	5	- - -	- - -	- - -	1,700 0 0	- - -	- - -	- - -	- - -	422 16 2	422 16 2
2,300 0 0	3	- - -	- - -	- - -	2,300 0 0	- - -	- - -	16 0 0	- - -	47 9 1	63 9 1
2,975 0 0	4	- - -	- - -	- - -	2,975 0 0	- - -	- - -	- - -	- - -	82 8 5	82 8 5
2,094 0 0	g 4	- - -	103 15 7	- - -	2,197 15 7	- - -	- - -	- - -	- - -	75 18 9	75 18 9
58,737 2 6	- -	100 0 0	188 1 5	668 13 7	59,693 17 6	- - -	- - -	141 0 0	- - -	1,831 16 4	1,972 16 4
666 13 6	5	- - -	- - -	- - -	666 13 6	- - -	- - -	- - -	- - -	53 13 10	53 13 10
2,175 0 0	3½	- - -	- - -	- - -	2,175 0 0	- - -	- - -	- - -	- - -	89 9 11	89 9 11
r 6,699 10 6	3½	27 6 8	364 10 2	- - -	7,091 7 4	82 8 4	- - -	- - -	- - -	32 11 5	114 19 9
2,138 0 0	3½	- - -	- - -	- - -	2,138 0 0	- - -	- - -	- - -	- - -	180 4 5	180 4 5
3,496 0 0	3½	- - -	238 0 0	- - -	3,734 0 0	40 10 0	- - -	- - -	- - -	341 4 2	381 14 2
15,175 4 0	- -	27 6 8	602 10 2	- - -	15,805 0 10	122 18 4	- - -	- - -	- - -	697 3 9	820 2 1

e According to income, but not paid for many years.
l Including 36l. 19s. 7d. to branch road.
q For debts of 325l.

f Subscribed debt omitted by consent.
m For debts of 442l. 1s. 8d.

g Reduced by Provisional Order.
n Including 27,515l. 9s. 7d. at 1d. per cent.
r A portion unclaimed.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1863.	3. Balance due to the Treasurers on 1st Jan. 1863.	INCOME.					
			4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF MONTGOMERY.								
1. Montgomery, Second District -	482 5 1	- - -	1,315 5 0	- - -	- - -	- - -	12 10 0	- - -
Montgomeryshire, First District :								
2. Abermule by Glanmule, &c. -	50 1 11	- - -	134 5 5	82 0 0	- - -	- - -	0 16 0	- - -
3. Abermule to Llandyssil and Goitre Road -	29 16 11	- - -	17 12 2	13 0 0	- - -	- - -	- - -	- - -
4. Berriew to the Addfa -	- - -	147 10 4	112 13 4	129 0 0	- - -	- - -	5 1 9	- - -
5. Efelbach to Tregynon -	- - -	10 15 11	31 13 4	- - -	- - -	- - -	- - -	- - -
6. Highgate to Aberbechan -	44 8 7	- - -	38 4 10	8 0 0	- - -	- - -	- - -	- - -
7. Llangerrig to Tynycoed -	- - -	- - -	- - -	7 10 0	- - -	- - -	a 88 15 2	- - -
8. Llanidloes to Steddfagerrig and Tylwch -	202 15 3	- - -	639 6 8	9 10 0	- - -	- - -	- - -	- - -
9. Llanidloes to Weeg, Caersws, &c. -	153 17 5	- - -	193 0 0	- - -	- - -	- - -	3 2 6	- - -
10. Montgomery to Garthmill -	240 10 0	- - -	206 13 4	- - -	- - -	- - -	10 0 0	- - -
11. Newtown and Caersws to Pont- dolgoch -	51 7 11	- - -	19 4 9	- - -	- - -	- - -	- - -	- - -
12. Newtown to Camnant Bridge -	206 19 3	- - -	302 0 0	50 0 0	- - -	- - -	- - -	- - -
13. Newtown and Kerry to the Blue Bell -	20 13 9	- - -	214 0 0	102 5 0	- - -	0 2 6	0 13 0	- - -
14. Newtown to Llanidloes -	498 10 8	- - -	250 18 0	- - -	- - -	- - -	- - -	- - -
15. Newtown to New Mills Bridge -	- - -	4 10 0	99 13 4	38 15 0	- - -	- - -	0 7 9	- - -
16. Newtown to Talurddig -	- - -	240 6 4	175 3 11	149 10 0	- - -	- - -	- - -	- - -
17. Rhiew Bridge to Newtown -	132 14 0	- - -	229 6 8	- - -	- - -	- - -	- - -	- - -
18. Montgomeryshire, Second District	1,351 8 0	- - -	1,869 16 5	58 5 0	- - -	1 9 3	- - -	- - -
19. Montgomeryshire, Third District -	234 4 4	- - -	1,648 10 7	- - -	- - -	- - -	b 271 15 7	- - -
20. Ditto, Blackwaters and Rednall Branch -	35 6 7	- - -	165 0 0	- - -	- - -	- - -	2 0 0	- - -
21. Montgomeryshire, Fourth District	- - -	158 18 11	831 9 5	88 16 6	- - -	- - -	20 0 0	- - -
£	3,734 19 8	562 1 6	8,493 17 2	736 11 6	- - -	1 11 9	415 1 9	- - -
SOUTH WALES.								
1. BRECONSHIRE, consolidated -	271 12 1	- - -	3,719 7 10	2,053 4 4	- - -	7 12 9	385 13 9	- - -
2. CARDIGANSHIRE, consolidated -	166 8 5	- - -	2,684 7 3	682 16 10	- - -	- - -	192 0 0	- - -
3. CARMARTHENSHIRE, consolidated -	192 5 9	- - -	6,864 13 4	2,502 14 2	- - -	6 6 6	312 11 6	- - -
4. GLAMORGANSHIRE, consolidated -	- - -	795 9 4	11,229 19 6	1,800 0 0	- - -	0 8 4	451 18 9	- - -
5. PEMBROKESHIRE, consolidated -	256 6 9	- - -	2,357 6 8	- - -	- - -	- - -	50 0 0	- - -
6. RADNORSHIRE, consolidated -	780 16 6	- - -	2,222 1 8	791 3 4	840 10 0	2 18 9	274 13 3	- - -
£	1,667 9 6	795 9 4	29,077 16 3	7,829 18 8	840 10 0	17 6 4	1,666 17 3	- - -

a From other roads.

b Including 153*l.* 3*s.* 6*d.* from estate of late Treasurer.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 1,327 15 0	383 14 11	144 8 2	293 17 10	- - -	9 5 6	8 13 0	- - -	38 12 0	50 0 0	
2. 217 1 5	107 4 3	15 2 10	61 0 0	- - -	6 0 0	6 7 6	1 5 4	1 2 6	4 0 0	
3. 30 12 2	14 13 5	0 13 6	11 16 0	- - -	- - -	0 1 0	0 3 2	0 5 6	0 10 3	
4. 246 15 1	65 18 9	5 16 10	41 10 11	- - -	1 2 2	0 12 0	1 1 0	0 19 0	3 6 6	
5. 31 13 4	20 10 8	- - -	11 1 4	- - -	- - -	0 3 6	0 6 2	0 4 3	0 19 0	
6. 46 4 10	16 16 2	1 19 0	8 3 5	- - -	- - -	- - -	0 7 0	0 6 3	1 2 6	
7. 96 5 2	32 11 8	9 2 9	51 8 9	- - -	2 6 0	- - -	- - -	- - -	- - -	
8. 648 16 8	181 6 8	50 11 10	263 12 0	- - -	2 2 6	14 6 5	5 15 2	4 7 0	19 8 0	
9. 196 2 6	69 17 8	15 1 11	63 8 7	- - -	1 2 6	1 0 0	1 17 6	1 9 6	5 15 6	
0. 216 13 4	42 2 5	17 15 6	100 9 5	- - -	- - -	0 2 6	1 19 0	1 11 0	6 4 0	
1. 19 4 9	20 2 3	4 4 0	6 9 9	- - -	- - -	0 13 0	0 3 6	0 4 0	0 11 3	
2. 352 0 0	75 15 1	64 7 3	186 17 2	- - -	2 9 0	15 15 3	2 18 0	2 6 6	9 1 0	
3. 317 0 6	94 9 1	7 8 3	61 14 2	- - -	- - -	12 17 3	2 0 6	1 12 9	6 8 0	
4. 250 18 0	104 7 1	19 18 1	41 15 8	- - -	0 10 0	3 16 6	2 8 0	1 19 0	7 9 6	
5. 138 16 1	29 19 8	1 16 0	18 19 2	- - -	- - -	5 7 11	0 18 6	0 16 0	2 19 0	
6. 324 13 11	76 1 8	- - -	38 13 7	- - -	- - -	0 14 0	1 13 2	1 19 3	5 4 6	
7. 229 6 8	102 9 10	17 6 3	63 18 0	- - -	- - -	5 3 7	2 4 0	1 17 6	7 1 0	
8. 1,929 10 8	565 10 2	266 0 10	418 11 7	- - -	- - -	208 15 10	- - -	42 0 0	100 0 0	
9. 1,920 6 2	581 8 1	257 9 5	411 10 10	- - -	3 0 0	31 3 4	- - -	26 0 0	c 86 7 6	
0. 167 0 0	26 9 10	4 16 0	1 15 0	- - -	3 10 0	40 2 8	- - -	10 0 0	15 0 0	
1. 940 5 11	183 16 8	62 14 0	d 59 14 8	- - -	1 0 0	10 2 9	15 0 0	30 0 0	45 12 5	
9,647 2 2	2,795 6 0	966 12 5	2,216 7 10	- - -	32 7 8	365 18 0	40 0 0	167 12 0	376 19 11	
1. 6,165 18 8	1,042 13 1	- - -	2,429 18 6	- - -	- - -	79 19 5	5 9 8	80 0 0	206 13 4	
2. 3,559 4 1	917 1 3	- - -	1,389 0 11	- - -	- - -	32 8 7	12 10 0	100 0 0	200 0 0	
3. 9,686 5 6	1,952 19 3	- - -	3,423 3 4	- - -	4 15 0	37 5 3	- - -	181 10 0	396 0 0	
4. 13,482 6 7	3,053 4 11	- - -	4,233 10 7	- - -	- - -	235 8 6	39 4 6	235 0 0	407 15 7	
5. 2,407 6 8	449 5 10	- - -	903 4 4	- - -	- - -	31 10 3	- - -	70 0 0	125 0 0	
6. 4,131 7 0	725 9 7	- - -	1,073 18 6	- - -	17 13 1	29 13 10	- - -	70 0 0	135 0 0	
39,432 8 6	8,140 13 11	- - -	13,452 16 2	- - -	22 8 1	446 5 10	57 4 2	736 10 0	1,470 8 11	

c For $\frac{3}{4}$ year.

d Contract work.

(Continued on page 92.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE— <i>continued.</i>						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF MONTGOMERY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Montgomery, Second District -	- - -	140 6 8	- - -	<i>a</i> 287 0 0	32 4 4	- - -	1,388 2 5
Montgomeryshire, First District :							
2. Abermule by Glanmule, &c. -	0 16 0	68 12 6	8 0 0	- - -	8 19 2	- - -	288 10 1
3. Abermule to Llandyssil and Goitre Road -	0 16 0	21 12 1	- - -	- - -	0 18 6	- - -	51 9 5
4. Berriew to the Addfa -	4 6 0	75 3 2	- - -	- - -	5 0 5	- - -	204 16 9
5. Efelbach to Tregynon -	0 16 0	- - -	- - -	- - -	1 7 6	- - -	35 8 5
6. Highgate to Aberbechan -	0 16 0	- - -	- - -	- - -	13 5 8	- - -	42 16 0
7. Llangerrig to Tyncoed -	0 16 0	- - -	- - -	- - -	- - -	- - -	96 5 2
8. Llanidloes to Steddfagerrig and Tylwch -	0 16 0	98 15 0	- - -	<i>b</i> 20 0 0	27 9 0	- - -	688 9 7
9. Llanidloes to Weeg, Caersws, &c. -	0 16 0	8 10 4	- - -	<i>c</i> 40 0 0	8 8 10	- - -	217 8 4
10. Montgomery to Garthmill -	0 16 0	- - -	- - -	- - -	10 8 7	- - -	181 8 5
11. Newtown and Caersws to Pont- dolgoch -	0 16 0	19 13 1	- - -	- - -	0 17 9	- - -	53 14 7
12. Newtown to Camnant Bridge -	0 16 0	- - -	5 6 7	- - -	13 4 0	- - -	378 15 10
13. Newtown and Kerry to the Blue Bell -	0 16 0	120 19 1	- - -	- - -	9 8 10	- - -	317 8 11
14. Newtown to Llanidloes -	0 16 0	77 6 1	- - -	<i>e</i> 80 0 0	11 0 7	- - -	351 6 6
15. Newtown to New Mills Bridge -	2 0 0	81 15 8	- - -	- - -	4 8 8	- - -	149 0 7
16. Newtown to Talurddig -	0 16 0	165 8 5	1 7 8	<i>f</i> 52 0 0	8 9 11	- - -	352 8 2
17. Rhiew Bridge to Newtown -	0 16 0	35 1 3	- - -	<i>e</i> 80 0 0	10 7 8	- - -	326 5 1
18. Montgomeryshire, Second District -	- - -	842 11 0	148 19 1	<i>g</i> 321 19 6	25 15 11	- - -	2,940 3 11
19. Montgomeryshire, Third District -	- - -	415 11 4	- - -	- - -	50 7 6	- - -	1,862 18 0
20. Ditto, Blackwaters and Rednall Branch -	- - -	29 8 11	- - -	- - -	19 2 2	- - -	150 4 7
21. Montgomeryshire, Fourth District -	- - -	318 12 10	- - -	- - -	19 1 6	- - -	745 14 10
£	17 10 0	2,519 7 5	163 13 4	880 19 6	280 1 6	- - -	10,822 15 7
SOUTH WALES.							
1. BRECONSHIRE, consolidated -	- - -	809 10 1	24 18 5	1,473 12 5	52 12 4	- - -	6,205 7 3
2. CARDIGANSHIRE, consolidated -	- - -	228 9 2	- - -	454 7 8	71 17 1	- - -	3,405 14 8
3. CARMARTHENSHIRE, consolidated -	- - -	1,076 11 8	89 8 0	2,173 6 6	272 15 6	- - -	9,607 14 6
4. GLAMORGANSHIRE, consolidated -	- - -	1,228 1 6	15 0 0	2,433 5 10	444 2 6	- - -	12,324 13 11
5. PEMBROKESHIRE, consolidated -	- - -	273 6 1	- - -	543 2 7	86 9 5	- - -	2,481 18 6
6. RADNORSHIRE, consolidated -	- - -	1,402 0 9	- - -	784 14 3	162 2 10	840 10 0	4,241 2 10
£	- - -	4,017 19 3	129 6 5	7,862 9 3	1,089 19 8	840 10 0	38,266 11 8

(Continued from page 91.)

a For debts of 410*l.*
b For a debt of 25*l.*
c For a debt of 50*l.*
d Unclaimed.

e For a debt of 100*l.*
i Including 560*l.* 17*s.* 9*d.* invested in consols.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1863.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1863.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 4,634 0 0	3	- -	105 0 5	- -	4,739 0 5	- -	- -	- -	- -	421 17 8	421 17 8
2. 1,397 5 0	5	- -	199 16 0	21 6 9	1,618 7 9	- -	- -	- -	- -	- -	- -
3. 554 1 0	5	- -	291 14 10	- -	845 15 10	6 13 4	- -	- -	- -	8 19 8	15 13 0
4. 1,532 0 0	5	- -	9 8 0	105 12 0	1,647 0 0	- -	- -	- -	12 10 0	- -	12 10 0
5. - -	- -	- -	- -	14 11 0	14 11 0	- -	- -	- -	- -	- -	- -
6. - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	47 17 5	47 17 5
7. - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
8. 1,770 0 0	5	- -	- -	- -	1,770 0 0	- -	- -	- -	- -	163 2 4	163 2 4
9. 170 0 0	5	- -	- -	- -	170 0 0	- -	- -	- -	- -	132 11 7	132 11 7
10. 100 0 0	5	- -	- -	- -	100 0 0	- -	- -	- -	- -	275 14 11	275 14 11
1. 630 0 0	5	- -	606 3 7	- -	1,236 3 7	- -	- -	- -	- -	16 18 1	16 18 1
2. 5,676 0 0	5	- -	9,400 8 0	- -	15,076 8 0	- -	- -	- -	- -	180 3 5	180 3 5
3. 2,407 7 8	5	- -	415 0 3	- -	2,822 7 11	- -	- -	- -	- -	20 5 4	20 5 4
4. 1,833 0 0	5	- -	71 10 8	- -	1,904 10 8	- -	- -	- -	- -	398 2 2	398 2 2
5. 1,458 0 0	5	- -	168 13 9	14 14 6	1,641 8 3	- -	- -	- -	- -	- -	- -
6. 3,552 0 0	5	- -	353 4 9	268 0 7	4,173 5 4	- -	- -	- -	- -	- -	- -
7. 700 0 0	5	- -	- -	- -	700 0 0	- -	- -	- -	- -	35 15 7	35 15 7
8. 25,904 0 0	4	- -	1,348 7 0	- -	27,252 7 0	416 13 8	- -	- -	635 13 8	340 14 9	1,393 2 1
9. 10,412 0 0	4	- -	247 5 0	- -	10,659 5 0	- -	- -	- -	- -	291 12 6	291 12 6
10. 676 16 0	5	- -	8 14 1	- -	685 10 1	- -	- -	- -	- -	52 2 0	52 2 0
1. 6,519 10 0	5	- -	150 16 6	- -	6,670 6 6	86 13 7	- -	- -	- -	35 12 2	122 5 9
69,925 19 8	- -	- -	13,376 2 10	424 4 10	83,726 7 4	510 0 7	- -	- -	648 3 8	2,421 9 7	3,579 13 10
1. 22,192 2 7	3¼	- -	- -	- -	22,192 2 7	- -	- -	- -	- -	232 3 6	232 3 6
2. 6,687 16 2	3¼	- -	- -	- -	6,687 16 2	- -	- -	- -	- -	319 17 10	319 17 10
3. 31,491 8 11	3¼	- -	- -	- -	31,491 8 11	- -	- -	- -	- -	270 16 9	270 16 9
4. 35,957 0 7	3¼	- -	- -	- -	35,957 0 7	652 10 6	- -	- -	1 0 0	362 3 4	1,015 13 10
5. 8,000 19 11	3¼	- -	- -	- -	8,000 19 11	- -	- -	- -	- -	181 14 11	181 14 11
6. 7,720 19 5	3¼	- -	- -	- -	7,720 19 5	- -	- -	- -	- -	671 0 8	671 0 8
112,050 7 7	- -	- -	- -	- -	112,050 7 7	652 10 6	- -	- -	1 0 0	2,037 17 0	2,691 7 6

f For debts of 65l. g Towards purchase of securities. h Decreased 1,000l., cancelled; 2,760l. 9s. 6d. of this debt has been bought up by the Trust, k Including 1,200l. for which an annuity of 91l. 4s. 10d. is payable until 1873. l For 1½ years.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

TURNPIKE TRUSTS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Income and Expenditure

OF THE SEVERAL

TURNPIKE TRUSTS

IN

ENGLAND AND WALES,

FROM 1st JANUARY 1864 TO 31st DECEMBER 1864 INCLUSIVE.

PURSUANT TO THE ACT 3 & 4 WILL. IV. c. 80.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

AN ABSTRACT OF THE GENERAL STATEMENTS OF THE INCOM

NAMES OF COUNTIES.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on 1st January 1864.		Balance due to the Treasurers on 1st January 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.	10. TOTAL INCOME.	
ENGLAND.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
BEDFORDSHIRE -	2,237	2 0	-	- -	5,388	14 0	-	- -	-	- -	54	0 8
BERKSHIRE -	2,883	8 1	157	19 10	9,197	6 1	393	8 6	191	19 3	77	0 11
BUCKINGHAMSHIRE -	2,665	5 9	25	2 3	8,988	13 4	176	14 4	-	- -	373	17 7
CAMBRIDGESHIRE -	2,219	7 9	172	1 10	8,913	4 0	209	14 0	-	- -	146	4 9
CHESHIRE -	7,551	15 11	104	7 3	36,598	3 3	382	10 0	12	14 9	698	2 6
CORNWALL -	4,847	4 5	220	1 6	18,342	6 7	100	0 0	6	8 0	167	0 8
CUMBERLAND -	1,598	13 1	216	6 6	11,094	8 5	238	2 4	-	- -	287	14 8
DERBYSHIRE -	8,844	16 0	32	0 3	31,784	12 1	1,154	0 2	777	9 0	407	14 4
DEVONSHIRE -	10,356	11 0	643	13 1	39,980	15 6	486	8 5	30	0 0	208	3 7
DORSETSHIRE -	5,817	18 7	57	2 3	15,134	9 1	604	13 9	-	- -	1,172	14 3
DURHAM -	2,160	12 7	1,376	11 5	19,043	14 8	519	17 9	12	0 0	248	7 1
ESSEX -	1,502	14 9	-	- -	19,357	18 7	-	- -	-	- -	1,213	15 5
GLOUCESTERSHIRE -	9,525	4 3	248	9 8	46,645	10 11	1,435	11 0	16	6 10	1,098	17 9
HAMPSHIRE -	8,134	17 7	128	11 6	16,301	17 8	3,778	2 8	20	0 0	868	19 5
HEREFORDSHIRE -	2,578	1 2	4,016	3 7	17,314	10 8	475	18 6	-	- -	624	0 11
HERTFORDSHIRE -	4,674	12 10	-	- -	9,120	15 8	41	19 11	-	- -	228	15 11
HUNTINGDONSHIRE -	1,878	10 10	17	4 4	5,223	9 2	252	10 0	-	- -	100	10 9
KENT -	12,925	8 10	-	- -	41,344	0 7	1,383	19 4	-	- -	2,273	4 10
LANCASHIRE -	22,840	7 1	1,785	9 3	84,482	15 10	1,168	15 8	50	0 0	2,966	0 9
LEICESTERSHIRE -	6,321	0 1	148	14 0	17,871	4 6	-	- -	-	- -	266	1 0
LINCOLNSHIRE -	5,518	1 6	130	5 10	17,986	17 0	2,113	18 3	520	0 0	388	10 8
MIDDLESEX -	18,399	2 5	-	- -	46,095	18 6	-	- -	-	- -	5,367	10 0
MONMOUTHSHIRE -	3,881	18 1	2	15 6	12,356	17 11	779	15 3	-	- -	192	16 3
NORFOLK -	7,159	2 9	-	- -	10,646	0 11	515	6 0	-	- -	352	7 10
NORTHAMPTONSHIRE -	4,476	1 11	436	14 8	20,298	3 0	864	2 4	-	- -	875	15 9
NORTHUMBERLAND -	1,776	6 0	868	5 4	14,533	12 0	851	12 3	-	- -	340	15 1
NOTTINGHAMSHIRE -	6,637	6 5	2,272	4 11	13,364	19 1	528	18 6	165	7 1	514	6 3
OXFORDSHIRE -	5,758	3 5	383	11 3	13,711	16 10	359	15 0	79	4 0	178	14 11
RUTLANDSHIRE -	141	7 3	1	9 6	1,930	17 0	-	- -	-	- -	337	9 5
SHROPSHIRE -	4,736	8 5	960	7 0	19,213	11 2	901	8 2	-	- -	674	5 4
SOMERSETSHIRE -	6,569	11 10	534	10 8	38,226	14 11	990	6 6	-	- -	967	1 8
STAFFORDSHIRE -	20,476	14 11	-	- -	47,658	1 1	520	0 0	104	6 0	823	5 4
SUFFOLK -	2,081	10 11	82	8 11	5,285	9 9	24	0 0	20	0 0	395	3 9
SURREY -	11,190	2 9	59	12 2	41,360	8 5	277	14 6	-	- -	742	10 1
SUSSEX -	9,626	19 1	218	3 6	24,945	17 4	344	4 3	49	0 0	507	2 7
WARWICKSHIRE -	4,314	2 5	347	3 0	20,217	17 10	474	4 6	-	- -	161	16 9
WESTMORLAND -	1,318	14 0	51	0 2	3,581	0 1	-	- -	-	- -	72	0 2
WILTSHIRE -	5,878	11 10	157	10 8	20,755	10 6	412	9 2	-	- -	650	0 7
WORCESTERSHIRE -	6,461	11 4	546	6 8	29,738	2 5	347	9 0	-	- -	546	13 1
YORKSHIRE -	33,387	12 7	4,630	19 0	109,260	11 0	3,811	5 11	756	8 10	3,169	16 1
TOTAL	281,353	2 5	21,033	7 3	973,296	17 4	26,918	15 11	2,775	14 2	268	8 9
WALES.												
ANGLESEY -	1,605	9 9	-	- -	4,825	18 0	-	- -	-	- -	1,544	17 0
CARNARVONSHIRE -	1,579	13 8	-	- -	4,668	0 4	-	- -	-	- -	133	11 6
DENBIGHSHIRE -	1,454	13 9	-	- -	4,970	6 8	323	13 4	50	0 0	262	10 3
FLINTSHIRE -	1,831	16 4	668	13 7	8,967	3 4	409	2 3	-	- -	422	3 6
MERIONETHSHIRE -	697	3 9	-	- -	3,797	18 6	-	- -	-	- -	38	1 9
MONTGOMERYSHIRE -	2,421	9 7	424	4 10	8,511	14 6	773	17 5	-	- -	802	1 9
	9,590	6 10	1,092	18 5	35,741	1 4	1,506	13 0	50	0 0	3,203	5 9
SOUTH WALES, } 6 Counties	2,037	17 0	-	- -	28,319	1 11	8,344	3 6	821	19 8	2,091	18 11
TOTAL	11,628	3 10	1,092	18 5	64,060	3 3	9,850	16 6	871	19 8	24	2 4
SUMMARY.												
ENGLAND, } 40 Counties	281,353	2 5	21,033	7 3	973,296	17 4	26,918	15 11	2,775	14 2	268	8 9
WALES, } 12 Counties	11,628	3 10	1,092	18 5	64,060	3 3	9,850	16 6	871	19 8	24	2 4
TOTAL	292,981	6 3	22,126	5 8	1,037,357	0 7	36,769	12 5	3,647	13 10	292	11 1

AND EXPENDITURE OF THE SEVERAL TURNPIKE TRUSTS IN ENGLAND AND WALES, FROM 1st JANUARY 1863 TO 31st DECEMBER 1863 INCLUSIVE, PURSUANT TO THE ACT 3 & 4 WILL. 4. Cap. 80.

EXPENDITURE.																DEBTS.						ARREARS OF INCOME.						
11.	12.	13.	14.	15.	16.	17.	18.		19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Mannual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Salaries of		Surveyor.	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.	Bonded or Mortgage Debts.	Rate of Interest per Cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Average.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,317 13 7	624 12 0	942 7 9	-	73 11 7	259 2 8	50 0 0	214 12 0	353 0 0	28 13 6	530 4 2	-	565 3 6	71 8 11	-	5,030 9 8	13,906 1 10	23	570 18 9	389 4 0	-	14,866 4 7	-	-	-	-	-	2,649 7 0	2,649 7 0
2,093 14 5	1,462 13 4	934 1 9	-	66 5 0	419 17 4	30 0 0	365 18 0	563 4 0	77 1 8	1,214 3 1	435 0 0	1,729 16 0	243 3 0	191 19 3	9,826 16 10	29,729 10 4	33	129 1 9	8,157 9 8	133 1 1	38,149 2 10	67 3 4	2 10 0	15 0 0	-	2,893 6 9	2,978 0 1	
2,716 18 9	543 1 4	1,752 12 9	-	24 19 5	730 3 4	82 15 0	277 2 0	543 15 0	120 9 0	627 14 7	506 18 0	499 0 0	396 13 4	-	8,822 2 6	16,155 0 0	33	138 15 3	5,401 5 4	39 8 1	21,734 8 8	-	-	-	13 2 9	71 13 4	3,399 8 4	3,484 4 5
1,693 14 4	1,438 1 3	1,967 16 6	-	21 18 6	431 15 0	92 5 0	188 1 3	688 0 0	102 18 6	666 2 4	35 18 7	510 0 0	198 13 3	-	8,035 4 6	22,039 10 1	23	-	462 17 6	38 5 4	22,540 12 11	-	-	-	0 2 6	-	3,320 13 9	3,320 16 3
8,736 11 10	1,701 10 5	5,813 4 6	5 0 0	33 2 2	828 12 0	145 12 0	839 16 0	1,354 2 0	2,893 13 7	3,621 19 1	109 15 10	10,529 11 3	742 3 4	-	37,359 14 0	143,838 11 5	3	1,198 15 4	5,314 4 7	23 10 8	150,375 2 0	634 19 1	140 10 0	92 7 9	601 15 5	7,802 15 10	9,272 8 1	
4,776 0 3	1,801 16 4	2,157 17 7	-	208 5 7	679 11 2	109 10 0	287 12 6	792 10 0	786 4 10	3,665 8 1	863 8 4	692 6 0	286 9 7	-	17,187 0 3	86,669 6 3	4	47 19 7	11,382 2 9	-	101,098 19 7	-	-	-	-	42 0 0	6,055 17 11	6,097 17 11
4,193 18 3	1,335 16 3	1,284 15 5	-	20 18 0	418 11 11	143 6 9	264 10 0	730 10 0	9 2 7	1,437 14 9	73 17 4	1,143 0 0	235 7 1	-	11,291 18 4	65,029 0 11	2	20 0 0	701 4 6	72 4 11	65,822 10 4	51 0 0	193 1 0	16 2 6	52 4 4	1,785 12 7	2,098 0 5	
8,959 12 5	3,671 15 8	3,014 0 3	-	33 13 10	781 14 5	64 7 1	663 2 0	1,151 0 1	1,389 5 0	5,131 17 9	549 7 3	5,727 7 7	678 12 3	777 9 0	32,598 4 7	162,411 19 2	3	532 2 11	25,595 9 0	82 18 11	188,622 10 0	1,286 10 0	154 6 7	34 0 0	27 5 0	10,435 8 8	11,937 10 3	
10,432 8 11	1,247 11 10	2,707 15 11	-	88 1 0	1,242 1 2	85 15 0	787 15 0	1,505 0 0	582 7 8	14,101 11 9	409 2 9	7,674 7 3	985 17 3	30 0 0	41,899 15 6	372,104 9 10	4	935 6 6	72,381 1 1	470 11 9	445,900 9 2	579 18 4	-	1 0 0	65 8 5	9,009 16 8	9,656 3 5	
5,023 12 4	1,845 14 0	1,579 5 1	110 3 4	45 13 0	841 17 11	65 2 0	683 0 0	862 0 0	466 8 9	2,942 6 0	715 5 7	2,838 4 0	454 19 11	-	18,475 11 11	113,737 19 11	3	537 8 8	25,426 1 8	177 11 9	139,929 2 0	157 18 5	-	-	-	4,376 15 9	4,699 8 8	
5,602 15 6	2,735 2 8	3,473 4 9	25 15 9	16 8 3	751 19 6	126 5 0	405 1 8	998 10 0	190 7 3	1,790 8 3	142 9 1	1,343 15 6	437 15 3	12 0 0	18,051 18 5	54,785 6 10	3	698 8 6	18,686 3 7	247 18 4	74,417 17 3	91 5 8	2 0 0	239 5 0	920 13 11	2,811 7 1	4,064 11 8	
4,939 9 11	4,163 15 9	5,141 19 11	-	61 4 9	968 4 10	50 0 0	715 0 0	914 10 0	48 9 2	29 17 1	44 9 1	-	2,918 5 9	-	19,995 6 3	750 0 0	5	748 10 9	-	-	1,498 10 9	-	-	-	-	-	2,079 2 6	2,384 8 8
12,900 11 11	5,920 10 11	7,884 12 8	-	423 13 1	1,927 6 7	25 10 0	1,171 3 10	2,630 18 0	558 8 8	4,710 19 6	1,264 9 3	8,340 19 3	917 1 4	-	48,706 5 0	182,028 6 4	2	1,328 6 5	4,973 18 6	278 9 6	188,609 0 9	180 12 2	67 9 6	241 8 6	189 11 2	10,045 5 7	10,724 6 11	
6,066 15 11	1,528 17 10	3,376 2 10	53 15 0	1 0 0	1,039 5 11	64 4 0	930 1 4	1,225 19 0	494 4 10	1,537 1 8	915 1 4	2,334 12 0	831 3 10	30 0 0	20,468 5 6	78,335 10 0	23	379 12 0	11,978 7 4	14 15 2	90,708 4 6	233 9 2	100 0 0	11 0 0	163 15 7	8,524 2 0	9,032 6 9	
8,239 14 5	1,960 18 10	1,507 0 1	-	68 7 1	489 19 4	5 0 0	308 19 1	989 8 4	297 6 10	1,465 5 6	100 14 0	2,491 15 0	311 16 2	-	18,266 4 8	37,676 0 7	4	343 2 2	9,456 5 7	3,671 18 5	51,147 6 9	43 13 4	-	46 10 0	23 7 6	2,387 18 2	2,501 9 0	
2,359 18 8	1,283 7 8	1,513 16 4	20 0 0	58 16 6	667 19 8	65 5 0	332 0 0	751 3 0	61 1 8	523 16 0	221 7 10	1,115 4 0	175 1 8	-	18,470 0 0	18,470 0 0	3	316 0 4	5,629 8 9	-	24,415 9 1	-	-	-	-	10 0 0	4,917 10 10	4,927 10 10
1,690 3 5	732 7 2	802 7 9	20 1 3	42 13 7	285 11 2	76 6 0	182 10 0	410 0 0	43 14 6	498 13 0	-	940 0 0	195 5 7	-	5,919 13 5	13,544 19 5	3	60 0 0	106 19 3	109 8 9	13,821 7 5	-	-	-	-	-	1,627 13 5	1,627 13 5
8,458 5 4	7,549 11 4	11,097 18 0	-	200 5 1	1,280 0 9	183 5 0	1,176 3 10	1,868 2 4	854 9 8	2,556 6 1	803 18 5	4,333 2 10	1,857 13 4	-	42,219 2 0	107,659 0 4	3	18,279 6 11	18,845 1 6	-	144,783 8 9	232 18 0	49 10 0	173 15 0	4 15 10	15,710 4 7	16,171 3 5	
18,114 4 11	6,652 19 7	17,696 7 8	18 15 0	84 0 5	2,176 5 11																							

THE GENERAL STATEMENTS OF THE INCOME AND EXPENDITURE OF THE SEVERAL TRUSTS

ARE ARRANGED IN THIRTY-EIGHT COLUMNS

UNDER THE FOLLOWING HEADS:

Col. 1.—NAMES OF TRUSTS : alphabetically arranged, in their respective Counties.

BALANCES :

- 2.—Balance in Treasurers' Hands, 1st January 1864.
- 3.—Balance due to the Treasurers, 1st January 1864.

INCOME :

- 4.—Revenue received from Tolls.
- 5.—Parish Composition in lieu of Statute Duty.
- 6.—Estimated Value of Statute Duty performed.
- 7.—Revenue from Fines.
- 8.—Revenue from Incidental Receipts.
- 9.—Amount of Money borrowed on the Security of the Toll.
- 10.—TOTAL INCOME.

EXPENDITURE :

- 11.—Manual Labour.
- 12.—Team Labour and Carriage of Materials.
- 13.—Materials for Surface Repairs.
- 14.—Land purchased.
- 15.—Damage done in obtaining Materials.
- 16.—Tradesmen's Bills.
- 17.—Salaries of Treasurer.
- 18.—Salaries of Clerk.
- 19.—Salaries of Surveyor.
- 20.—Law Charges.
- 21.—Interest of Debt.
- 22.—Improvements.
- 23.—Debts paid off.
- 24.—Incidental Expenses.
- 25.—Estimated Value of Statute Duty performed.
- 26.—TOTAL EXPENDITURE.

DEBTS :

- 27.—Bonded or Mortgage Debts.
- 28.—Rate of Interest per Cent.
- 29.—Floating Debts.
- 30.—Unpaid Interest.
- 31.—Balance due to Treasurers, 31st December 1864.
- 32.—TOTAL DEBTS.

ARREARS OF INCOME :

- 33.—Arrears of Tolls for current Year.
- 34.—Arrears of Parish Composition for current Year.
- 35.—Arrears of other Receipts for current Year.
- 36.—Arrears of former Years.
- 37.—Balance in Treasurers' Hands, 31st December 1864.
- 38.—TOTAL ASSETS.

AN ABSTRACT of the General Statements of INCOME and EXPENDITURE
of the several TURNPIKE TRUSTS in the different Counties in *England*
and *Wales* : viz.—

ENGLAND :

County of BEDFORD	-	-	11 Trusts	-	-	p. 6
— BERKS	-	-	15 Trusts	-	-	p. 6
— BUCKS	-	-	13 Trusts	-	-	p. 6
— CAMBRIDGE	-	-	13 Trusts	-	-	p. 10
— CHESTER	-	-	36 Trusts	-	-	p. 10
— CORNWALL	-	-	14 Trusts	-	-	p. 14
— CUMBERLAND	-	-	14 Trusts	-	-	p. 14
— DERBY	-	-	36 Trusts	-	-	p. 14
— DEVON	-	-	30 Trusts	-	-	p. 18
— DORSET	-	-	19 Trusts	-	-	p. 18
— DURHAM	-	-	18 Trusts	-	-	p. 22
— ESSEX	-	-	5 Trusts	-	-	p. 22
— GLOUCESTER	-	-	41 Trusts	-	-	p. 22
— HANTS	-	-	35 Trusts	-	-	p. 26
— HEREFORD	-	-	14 Trusts	-	-	p. 30
— HERTFORD	-	-	11 Trusts	-	-	p. 30
— HUNTINGDON	-	-	6 Trusts	-	-	p. 30
— KENT	-	-	47 Trusts	-	-	p. 34
— LANCASTER	-	-	57 Trusts	-	-	p. 34
— LEICESTER	-	-	19 Trusts	-	-	p. 38
— LINCOLN	-	-	27 Trusts	-	-	p. 42
— MIDDLESEX	-	-	4 Trusts	-	-	p. 42
— MONMOUTH	-	-	9 Trusts	-	-	p. 46
— NORFOLK	-	-	16 Trusts	-	-	p. 46
— NORTHAMPTON	-	-	26 Trusts	-	-	p. 46
— NORTHUMBERLAND	-	-	16 Trusts	-	-	p. 50
— NOTTINGHAM	-	-	21 Trusts	-	-	p. 50
— OXFORD	-	-	21 Trusts	-	-	p. 50
— RUTLAND	-	-	4 Trusts	-	-	p. 54
— SALOP	-	-	26 Trusts	-	-	p. 54
— SOMERSET	-	-	25 Trusts	-	-	p. 54
— STAFFORD	-	-	49 Trusts	-	-	p. 58
— SUFFOLK	-	-	13 Trusts	-	-	p. 62
— SURREY	-	-	18 Trusts	-	-	p. 62
— SUSSEX	-	-	46 Trusts	-	-	p. 62
— WARWICK	-	-	32 Trusts	-	-	p. 66
— WESTMORLAND	-	-	9 Trusts	-	-	p. 70
— WILTS	-	-	32 Trusts	-	-	p. 70
— WORCESTER	-	-	31 Trusts	-	-	p. 74
— YORK	-	-	125 Trusts	-	-	p. 74

WALES :

County of ANGLESEY	-	-	2 Trusts	-	-	p. 86
— CARNARVON	-	-	4 Trusts	-	-	p. 86
— DENBIGH	-	-	9 Trusts	-	-	p. 86
— FLINT	-	-	10 Trusts	-	-	p. 86
— MERIONETH	-	-	5 Trusts	-	-	p. 86
— MONTGOMERY	-	-	21 Trusts	-	-	p. 90
SOUTH WALES	-	-	6 Trusts	-	-	p. 90

ENGLAND.

1. NAMES OF COUNTIES AND TRUSTS.	INCOME.							
	2. Balance in Treasurers' Hands on 1st Jan. 1864.	3. Balance due to the Treasurers on 1st Jan. 1864.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll
COUNTY OF BEDFORD.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Barford - - -	448 0 9	- - -	530 13 4	- - -	- - -	- - -	0 11 0	- - -
2. Bedford and Kimbolton - -	162 19 1	- - -	326 10 0	- - -	- - -	- - -	4 11 0	- - -
3. Bedford and Luton - -	20 0 4	- - -	508 0 0	- - -	- - -	- - -	0 2 6	- - -
4. Bedford and Newport Pagnell -	45 4 7	- - -	324 0 0	- - -	- - -	- - -	- - -	- - -
5. Bedford and Woburn - -	150 3 3	- - -	436 8 10	- - -	- - -	- - -	0 6 0	- - -
6. Biggleswade to Alconbury Hill -	211 11 3	- - -	728 0 0	- - -	- - -	- - -	38 6 2	- - -
7. Great Staughton to Lavendon -	109 19 0	- - -	669 0 0	- - -	- - -	- - -	0 5 0	- - -
8. Hitchin and Bedford - -	219 16 4	- - -	572 11 1	- - -	- - -	- - -	- - -	- - -
9. Hockliffe and Woburn - -	129 17 4	- - -	504 0 0	- - -	- - -	- - -	4 4 0	- - -
10. Luton District - - -	664 4 3	- - -	554 10 9	- - -	- - -	- - -	- - -	- - -
11. Puddlehill - - -	75 5 10	- - -	235 0 0	- - -	- - -	- - -	5 15 0	- - -
£	2,237 2 0	- - -	5,388 14 0	- - -	- - -	- - -	54 0 8	- - -
COUNTY OF BERKS.								
1. Besselsleigh to Hungerford -	306 12 0	- - -	724 14 0	103 8 6	20 12 6	0 9 6	- - -	- - -
2. Chilton - - -	114 16 8	- - -	543 6 8	- - -	- - -	- - -	7 12 6	- - -
3. Fyfield - - -	- - -	2 4 3	149 4 2	- - -	- - -	- - -	5 19 6	- - -
4. Fyfield, St. John's Bridge, and Newbridge - - -	62 17 6	- - -	595 13 0	290 0 0	47 6 9	- - -	14 8 0	- - -
5. Harwell and Streatley - -	214 11 3	- - -	123 5 0	- - -	100 0 0	- - -	- - -	- - -
6. Hinksey Road - - -	274 1 7	- - -	320 0 0	- - -	- - -	1 0 0	3 18 3	- - -
7. Hurley - - -	35 9 4	- - -	93 3 8	- - -	- - -	- - -	- - -	- - -
8. Leckford or Sousley Water -	65 18 11	- - -	62 0 0	- - -	- - -	- - -	- - -	- - -
9. Maidenhead - - -	147 16 6	- - -	659 11 9	- - -	- - -	- - -	7 0 0	- - -
10. Reading and Basingstoke - -	- - -	155 15 7	863 1 2	- - -	- - -	- - -	4 16 0	- - -
11. Shillingford, Wallingford, and Reading - - -	367 4 11	- - -	1,111 3 4	- - -	- - -	- - -	- - -	- - -
12. Speenhamland, Districts of Reading and Marlborough - - -	185 10 0	- - -	484 0 0	- - -	- - -	- - -	13 19 2	- - -
13. Twyford and Theale - -	660 12 9	- - -	1,180 0 0	- - -	- - -	- - -	13 7 6	- - -
14. Wallingford, Wantage, and Faring- don - - -	179 6 4	- - -	1,640 0 0	- - -	- - -	0 10 0	6 0 0	- - -
15. Windsor Forest - - -	268 10 4	- - -	648 3 4	- - -	24 0 0	- - -	- - -	- - -
£	2,883 8 1	157 19 10	9,197 6 1	393 8 6	191 19 3	1 19 6	77 0 11	- - -
COUNTY OF BUCKS.								
1. Aylesbury and Hockliffe - -	51 5 4	- - -	632 0 0	- - -	- - -	0 4 0	4 0 0	- - -
2. Beaconsfield and Red Hill - -	1,105 15 5	- - -	545 0 0	- - -	- - -	0 11 3	58 9 8	- - -
3. Beaconsfield and Stokenchurch -	383 2 1	- - -	691 5 0	- - -	- - -	- - -	129 0 2	- - -
4. Bicester and Aylesbury - -	100 16 9	- - -	860 0 0	97 10 0	- - -	- - -	9 3 3	- - -
5. Bromham and Olney - -	91 11 9	- - -	455 10 0	- - -	- - -	- - -	- - -	- - -
6. Buckingham to Hanwell, Upper Division - - -	21 16 0	- - -	330 0 0	- - -	- - -	- - -	12 6 0	- - -
7. Buckingham and Newport Pagnell -	- - -	24 14 8	1,108 0 0	- - -	- - -	- - -	- - -	- - -
8. Buckingham and Towcester - -	15 7 5	- - -	352 18 4	- - -	- - -	- - -	- - -	- - -
9. Colnbrook, Datchet, and Slough -	89 17 0	- - -	1,442 10 0	- - -	- - -	- - -	96 15 6	- - -
10. Holyhead Road, Hockliffe District -	- - -	0 7 7	230 10 0	79 4 4	- - -	- - -	16 4 0	- - -
11. Princes Risborough and Thame -	155 11 8	- - -	608 0 0	- - -	- - -	0 5 0	- - -	- - -
12. Wendover and Buckingham - -	605 11 11	- - -	1,176 0 0	- - -	- - -	0 18 6	21 10 0	- - -
13. Wendover and Oak Lane - -	44 10 5	- - -	557 0 0	- - -	- - -	0 15 3	26 9 0	- - -
£	2,665 5 9	25 2 3	8,988 13 4	176 14 4	- - -	2 14 0	373 17 7	- - -

a For ¾ year.

b Allowance to parishes.

c Including allowance to parishes.

ENGLAND.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 531 4 4	150 6 0	47 19 0	47 19 0	- - -	2 2 0	3 13 4	- - -	20 0 0	42 0 0
2. 331 1 0	102 6 0	39 16 0	43 9 7	- - -	- - -	15 1 1	5 0 0	12 12 0	25 0 0
3. 508 2 6	134 9 0	75 7 4	141 18 5	- - -	- - -	34 16 0	- - -	20 0 0	50 0 0
4. 324 0 0	64 1 0	76 7 3	91 19 10	- - -	- - -	18 1 8	5 5 0	20 0 0	30 0 0
5. 436 14 10	59 4 1	73 0 0	57 1 4	- - -	- - -	9 9 2	- - -	20 0 0	40 0 0
6. 766 6 2	208 7 4	111 2 10	145 6 2	- - -	39 16 1	53 6 6	20 0 0	25 0 0	- - -
7. 669 5 0	255 11 2	41 4 10	89 11 5	- - -	23 18 6	16 6 5	7 0 0	15 0 0	26 0 0
8. 572 11 1	134 6 4	106 9 3	83 1 2	- - -	7 15 0	44 12 4	5 5 0	32 0 0	80 0 0
9. 508 4 0	182 19 0	40 7 2	177 6 10	- - -	- - -	26 4 10	a 7 10 0	20 0 0	40 0 0
10. 554 10 9	- - -	- - -	- - -	- - -	- - -	24 11 6	- - -	10 0 0	- - -
11. 240 15 0	26 3 8	12 18 4	64 14 0	- - -	- - -	12 19 10	- - -	20 0 0	20 0 0
5,442 14 8	1,317 13 7	624 12 0	942 7 9	- - -	73 11 7	259 2 8	50 0 0	214 12 0	353 0 0
1. 849 4 6	159 14 0	138 1 0	90 6 8	- - -	2 10 0	14 16 6	- - -	21 0 0	50 0 0
2. 550 19 2	70 2 1	149 6 11	67 2 7	- - -	4 0 0	28 13 6	- - -	10 10 0	40 0 0
3. 155 3 8	48 0 0	19 14 2	35 14 0	- - -	- - -	3 15 7	- - -	10 10 0	12 0 0
4. 947 7 9	270 14 9	162 4 8	189 2 0	- - -	12 7 6	47 1 8	10 0 0	20 0 0	40 0 0
5. 223 5 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0
6. 324 18 3	109 13 0	77 12 3	58 6 6	- - -	- - -	20 12 6	- - -	12 12 0	- - -
7. 93 3 8	- - -	- - -	- - -	- - -	- - -	1 16 6	- - -	5 0 0	- - -
8. 62 0 0	b 59 8 0	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -
9. 666 11 9	85 16 2	- - -	52 2 11	- - -	22 10 0	22 19 0	10 0 0	40 0 0	50 0 0
10. 867 17 2	259 0 6	212 16 0	108 17 6	- - -	- - -	98 6 9	- - -	50 0 0	50 0 0
11. 1,111 3 4	140 0 0	68 15 0	89 3 10	- - -	- - -	35 9 9	- - -	30 0 0	40 0 0
12. 497 19 2	152 6 4	33 4 0	26 10 4	- - -	- - -	2 10 7	- - -	30 0 0	83 4 0
13. 1,193 7 6	352 4 2	97 5 0	- - -	- - -	11 17 6	97 2 7	- - -	41 6 0	63 0 0
14. 1,646 10 0	249 10 9	389 9 9	178 14 2	- - -	8 10 0	17 19 5	10 0 0	55 0 0	80 0 0
15. 672 3 4	137 4 8	63 11 9	38 1 3	- - -	4 10 0	28 13 0	- - -	25 0 0	45 0 0
9,861 14 3	2,093 14 5	1,462 13 4	934 1 9	- - -	66 5 0	419 17 4	30 0 0	365 18 0	563 4 0
1. 636 4 0	143 17 11	12 14 9	180 5 8	- - -	- - -	55 16 11	15 15 0	25 0 0	40 0 0
2. 604 0 11	230 12 0	2 7 0	149 0 4	- - -	- - -	30 3 1	- - -	31 10 0	30 0 0
3. 820 5 2	316 14 8	16 0 0	167 9 3	- - -	- - -	39 4 9	- - -	23 2 0	85 0 0
4. 966 13 3	c 132 18 6	- - -	d 280 16 7	- - -	- - -	56 14 7	15 0 0	25 0 0	37 15 0
5. 455 10 0	150 9 1	62 0 8	37 12 1	- - -	2 14 0	10 4 2	5 0 0	10 0 0	35 0 0
6. 342 6 0	112 3 10	21 11 6	18 6 6	- - -	19 18 9	19 5 10	10 0 0	10 10 0	30 0 0
7. 1,108 0 0	174 5 6	74 8 7	303 12 7	- - -	1 0 0	32 13 1	5 0 0	25 0 0	45 0 0
8. 352 18 4	168 19 0	44 15 10	25 14 0	- - -	1 6 8	13 19 7	- - -	15 0 0	- - -
9. 1,539 5 6	328 0 0	138 1 7	193 9 10	- - -	- - -	245 5 1	- - -	40 0 0	52 0 0
10. 325 18 4	94 13 8	37 4 5	90 18 11	- - -	- - -	19 6 9	5 0 0	20 0 0	30 0 0
11. 608 5 0	e 382 0 0	- - -	- - -	- - -	- - -	50 2 6	10 0 0	10 0 0	15 0 0
12. 1,198 8 6	147 1 3	57 1 2	226 6 6	- - -	- - -	138 14 9	17 0 0	17 0 0	60 0 0
13. 584 4 3	285 3 4	76 15 10	79 0 6	- - -	- - -	18 12 3	- - -	25 0 0	84 0 0
9,541 19 3	2,716 18 9	543 1 4	1,752 12 9	- - -	24 19 5	730 3 4	82 15 0	277 2 0	543 15 0

d Including team labour.

e Paid to parishes.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

ENGLAND.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF BEDFORD.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Barford - - - -	- - -	18 15 0	- - -	130 3 6	1 10 0	- - -	464 7 10
2. Bedford and Kimbolton - -	7 4 2	2 0 0	- - -	a 35 0 0	2 1 6	- - -	289 10 4
3. Bedford and Luton - - -	- - -	- - -	- - -	- - -	3 15 0	- - -	460 5 9
4. Bedford and Newport Pagnell -	- - -	- - -	- - -	- - -	8 8 0	- - -	314 2 9
5. Bedford and Woburn - - -	- - -	41 10 0	- - -	- - -	4 15 0	- - -	304 19 7
6. Biggleswade to Alconbury Hill -	10 11 8	- - -	- - -	- - -	14 12 6	- - -	628 3 1
7. Great Staughton to Lavendon -	10 17 8	68 7 1	- - -	- - -	9 8 2	- - -	563 5 3
8. Hitchin and Bedford - - -	- - -	11 18 3	- - -	- - -	3 4 6	- - -	508 11 10
9. Hockliffe and Woburn - - -	- - -	32 0 0	- - -	- - -	7 0 0	- - -	533 7 10
10. Luton District - - - -	- - -	355 13 10	- - -	b 400 0 0	2 1 0	- - -	792 6 4
11. Puddlehill - - - - -	- - -	- - -	- - -	- - -	14 13 3	- - -	171 9 1
£	28 13 6	530 4 2	- - -	565 3 6	71 8 11	- - -	5,030 9 8
COUNTY OF BERKS.							
1. Besselsleigh to Hungerford - -	- - -	97 14 2	- - -	c 249 10 0	6 7 11	20 12 6	850 12 9
2. Chilton - - - - -	8 18 4	12 0 0	- - -	- - -	0 12 1	- - -	391 5 6
3. Fyfield - - - - -	- - -	24 0 0	- - -	- - -	0 11 7	- - -	154 5 4
4. Fyfield, St. John's Bridge, and Newbridge - - - - -	- - -	200 7 9	- - -	- - -	18 10 10	47 6 9	1,017 15 11
5. Harwell and Streatley - - -	10 6 1	220 0 0	- - -	- - -	2 2 1	100 0 0	352 8 2
6. Hincksey Road - - - - -	- - -	- - -	- - -	- - -	19 18 5	- - -	298 14 8
7. Hurley - - - - -	- - -	55 1 10	- - -	- - -	0 6 0	- - -	62 4 4
8. Leckford or Sousley Water - -	- - -	- - -	- - -	- - -	1 1 1	- - -	65 9 1
9. Maidenhead - - - - -	5 10 0	91 16 8	- - -	200 0 0	49 16 3	- - -	681 3 10
10. Reading and Basingstoke - - -	- - -	9 15 0	- - -	- - -	47 10 4	- - -	836 6 1
11. Shillingford, Wallingford, and Reading - - - - -	- - -	135 2 9	- - -	d 498 10 0	16 19 10	- - -	1,054 1 2
12. Speenhamland, Districts of Reading and Marlborough - - - -	13 4 4	72 6 8	- - -	- - -	10 17 6	- - -	424 3 9
13. Twyford and Theale - - - -	33 12 3	41 1 4	435 0 0	300 0 0	30 9 8	- - -	1,502 18 6
14. Wallingford, Wantage, and Faring- don - - - - -	- - -	207 9 5	- - -	e 283 16 0	28 1 4	- - -	1,508 10 10
15. Windsor Forest - - - - -	5 10 8	47 7 6	- - -	e 198 0 0	9 18 1	24 0 0	626 16 11
£	77 1 8	1,214 3 1	435 0 0	1,729 16 0	243 3 0	191 19 3	9,826 16 10
COUNTY OF BUCKS.							
1. Aylesbury and Hockliffe - - -	11 5 2	15 0 0	- - -	- - -	17 0 7	- - -	516 16 0
2. Beaconsfield and Red Hill - -	23 7 10	- - -	- - -	- - -	f 104 10 0	- - -	601 10 3
3. Beaconsfield and Stokenchurch -	13 2 6	38 16 8	- - -	- - -	3 14 10	- - -	703 4 8
4. Bicester and Aylesbury - - -	- - -	115 10 0	- - -	- - -	15 11 0	- - -	729 5 8
5. Bromham and Olney - - - -	9 10 0	83 12 0	- - -	- - -	20 12 9	- - -	426 14 9
6. Buckingham to Hanwell, Upper Division - - - - -	13 13 6	11 14 0	- - -	- - -	4 17 0	- - -	272 0 11
7. Buckingham and Newport Pagnell	10 11 0	177 10 0	- - -	- - -	11 11 0	- - -	860 11 9
8. Buckingham and Towcester - -	- - -	- - -	- - -	- - -	9 5 0	- - -	279 0 1
9. Colnbrook, Datchet, and Slough -	- - -	- - -	506 18 0	- - -	161 1 10	- - -	1,664 16 4
10. Holyhead Road, Hockliffe District	15 17 4	7 5 11	- - -	- - -	8 18 0	- - -	329 5 0
11. Princes Risborough and Thame -	8 19 0	24 12 0	- - -	100 0 0	13 17 0	- - -	614 10 6
12. Wendover and Buckingham - -	14 2 8	153 14 0	- - -	399 0 0	12 12 6	- - -	1,242 12 10
13. Wendover and Oak Lane - - -	- - -	- - -	- - -	- - -	13 1 10	- - -	581 13 9
£	120 9 0	627 14 7	506 18 0	499 0 0	396 13 4	- - -	8,822 2 6

a For debts of 100l.

b For debts of 462l. 10s.

c For debts of 800l.

d For debts of 505l. 2s. 7d.

e For debts of 200l.

ENGLAND.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 445 18 6	5	92 9 9	190 1 0	- - -	728 9 3	- - -	- - -	- - -	- - -	514 17 3	514 17 3
2. 2,481 13 4	$\frac{1}{2}$	-	66 4 3	- - -	2,547 17 7	- - -	- - -	- - -	- - -	204 9 9	204 9 9
3. - - -	-	141 9 11	- - -	- - -	141 9 11	- - -	- - -	- - -	- - -	67 17 1	67 17 1
4. - - -	-	105 15 5	- - -	- - -	105 15 5	- - -	- - -	- - -	- - -	55 1 10	55 1 10
5. 1,037 10 0	4	111 3 8	- - -	- - -	1,148 13 8	- - -	- - -	- - -	- - -	281 18 6	281 18 6
6. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	349 14 4	349 14 4
7. 2,326 0 0	3	- - -	- - -	- - -	2,326 0 0	- - -	- - -	- - -	- - -	215 18 9	215 18 9
8. 297 0 0	4	120 0 0	- - -	- - -	417 0 0	- - -	- - -	- - -	- - -	283 15 7	283 15 7
9. 800 0 0	4	- - -	- - -	- - -	800 0 0	- - -	- - -	- - -	- - -	104 13 6	104 13 6
10. 6,518 0 0	3	- - -	132 18 9	- - -	6,650 18 9	- - -	- - -	- - -	- - -	426 8 8	426 8 8
11. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	144 11 9	144 11 9
13,906 1 10	- -	570 18 9	389 4 0	- - -	14,866 4 7	- - -	- - -	- - -	- - -	2,649 7 0	2,649 7 0
1. 2,950 0 0	3 $\frac{1}{2}$	- - -	- - -	- - -	2,950 0 0	- - -	2 10 0	- - -	- - -	305 3 9	307 13 9
2. 300 0 0	4	- - -	- - -	- - -	300 0 0	- - -	- - -	- - -	- - -	274 10 4	274 10 4
3. 800 0 0	3	- - -	24 0 0	1 5 11	825 5 11	- - -	- - -	- - -	- - -	- - -	- - -
4. 4,080 0 0	5	16 11 1	1,867 9 0	7 10 8	5,971 10 9	57 10 0	- - -	- - -	- - -	- - -	57 10 0
5. 2,900 0 0	5	- - -	6,130 0 0	- - -	9,030 0 0	- - -	- - -	- - -	- - -	85 8 1	85 8 1
6. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	300 5 2	300 5 2
7. 5,537 0 0	1	- - -	- - -	- - -	5,537 0 0	- - -	- - -	- - -	- - -	66 8 8	66 8 8
8. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	62 9 10	62 9 10
9. 1,900 0 0	4 & 5	- - -	- - -	- - -	1,900 0 0	- - -	- - -	- - -	- - -	133 4 5	133 4 5
10. 200 0 0	5	- - -	- - -	124 4 6	324 4 6	- - -	- - -	- - -	- - -	- - -	- - -
11. 3,452 10 4	4	112 10 8	130 14 3	- - -	3,695 15 3	9 13 4	- - -	15 0 0	- - -	424 7 1	449 0 5
12. 1,900 0 0	3 $\frac{1}{2}$	- - -	- - -	- - -	1,900 0 0	- - -	- - -	- - -	- - -	259 5 5	259 5 5
13. 800 0 0	4	- - -	5 6 5	- - -	805 6 5	- - -	- - -	- - -	- - -	351 1 9	351 1 9
14. 3,960 0 0	5	- - -	- - -	- - -	3,960 0 0	- - -	- - -	- - -	- - -	317 5 6	317 5 6
15. 950 0 0	4	- - -	- - -	- - -	950 0 0	- - -	- - -	- - -	- - -	313 16 9	313 16 9
29,729 10 4	- -	129 1 9	8,157 9 8	133 1 1	38,149 2 10	67 3 4	2 10 0	15 0 0	- - -	2,893 6 9	2,978 0 1
1. 300 0 0	5	- - -	- - -	- - -	300 0 0	- - -	- - -	- - -	- - -	170 13 4	170 13 4
2. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,108 6 1	1,108 6 1
3. 500 0 0	4	138 15 3	4 17 4	- - -	643 12 7	- - -	- - -	- - -	- - -	500 2 7	500 2 7
4. 3,300 0 0	5	- - -	5,329 10 0	- - -	8,629 10 0	- - -	- - -	- - -	- - -	338 4 4	338 4 4
5. 2,230 0 0	g 3	- - -	66 18 0	- - -	2,296 18 0	- - -	- - -	- - -	- - -	120 7 0	120 7 0
6. 300 0 0	4	- - -	- - -	- - -	300 0 0	- - -	- - -	6 0 0	25 0 0	92 1 1	123 1 1
7. 3,700 0 0	5	- - -	- - -	- - -	3,700 0 0	- - -	- - -	- - -	- - -	222 13 7	222 13 7
8. 1,560 0 0	None	- - -	- - -	- - -	1,560 0 0	- - -	- - -	- - -	- - -	89 5 8	89 5 8
9. - - -	-	- - -	- - -	35 13 10	35 13 10	- - -	- - -	- - -	- - -	- - -	- - -
10. 150 0 0	i 3	- - -	- - -	3 14 3	153 14 3	- - -	- - -	7 2 9	- - -	- - -	7 2 9
11. 515 0 0	4	- - -	- - -	- - -	515 0 0	- - -	- - -	- - -	- - -	149 6 2	149 6 2
12. 3,600 0 0	4	- - -	- - -	- - -	3,600 0 0	- - -	- - -	- - -	46 13 4	561 7 7	608 0 11
13. - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	47 0 11	47 0 11
16,155 0 0	- -	138 15 3	5,401 5 4	39 8 1	21,734 8 8	- - -	- - -	13 2 9	71 13 4	3,390 8 4	3,484 4 5

f Including 88l. 14s. 8d. for watering.

g Reduced by Provisional Order.

h Including 750l. at 4 per cent.

i Reduced by consent.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.
COUNTY OF CAMBRIDGE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Arrington - - -	123 13 10	- - -	602 0 0	- - -	- - -	0 2 0	- - -	- - -
2. Cambridge and Ely ("The South District") - - -	102 17 2	- - -	1,546 6 8	- - -	- - -	- - -	44 17 0	- - -
3. Chatteris, Wisbech, Tyd Gote, and Downham - - -	395 3 11	- - -	2,288 10 0	- - -	- - -	- - -	21 12 0	- - -
4. Hauxton and Dunsbridge - - -	214 15 9	- - -	610 0 0	- - -	- - -	- - -	3 0 0	- - -
5. Littleport to Welney ("The North-west District") - - -	145 13 2	- - -	133 2 3	- - -	- - -	- - -	- - -	- - -
6. Newmarket Heath - - -	387 11 5	- - -	148 13 5	- - -	- - -	- - -	5 3 6	- - -
7. Paper Mills - - -	- - -	172 1 10	854 0 0	- - -	- - -	- - -	- - -	- - -
8. Red Cross - - -	172 7 8	- - -	483 0 0	- - -	- - -	0 2 3	- - -	- - -
9. Royston to Wandesford Bridge, South District - - -	97 14 6	- - -	600 0 0	- - -	- - -	- - -	c 68 2 0	- - -
10. St. Neot's to Cambridge - - -	166 8 7	- - -	466 0 0	209 14 0	- - -	- - -	- - -	- - -
11. Stump Cross - - -	168 14 2	- - -	396 0 0	- - -	- - -	1 0 0	3 10 3	- - -
12. Wimpole and Pottton - - -	27 9 7	- - -	227 11 8	- - -	- - -	- - -	- - -	- - -
13. Wisbech and Thorney - - -	216 18 0	- - -	558 0 0	- - -	- - -	- - -	- - -	- - -
£	2,219 7 9	172 1 10	8,913 4 0	209 14 0	- - -	1 4 3	146 4 9	- - -
COUNTY OF CHESTER.								
1. Acton Bridge and Hartford Green - - -	71 15 3	- - -	684 0 0	- - -	- - -	0 10 0	- - -	- - -
2. Ashton and Frodsham - - -	268 0 11	- - -	92 0 0	- - -	- - -	- - -	- - -	- - -
3. Chelford and Holmes Chapel - - -	0 7 10	- - -	74 0 0	- - -	- - -	- - -	- - -	- - -
4. Chester, Farndon, and Worthenbury - - -	- - -	88 11 8	360 0 0	- - -	- - -	1 10 6	- - -	- - -
5. Chester and Frodsham - - -	162 16 4	- - -	454 0 0	- - -	- - -	- - -	- - -	- - -
6. Chester, Neston, and Woodside Ferry - - -	49 8 1	- - -	2,525 0 0	- - -	- - -	0 12 6	6 16 6	- - -
7. Chester and Tarvin - - -	114 13 7	- - -	740 0 0	- - -	- - -	- - -	- - -	- - -
8. Chester and Whitchurch - - -	384 5 11	- - -	1,120 0 0	- - -	- - -	- - -	- - -	- - -
9. Chester and Wrexham - - -	117 0 7	- - -	705 0 0	- - -	- - -	0 4 0	3 18 3	- - -
10. Congleton and Buxton - - -	174 4 9	- - -	170 0 0	- - -	- - -	- - -	0 1 0	- - -
11. Cranage and Warrington, and Macclesfield and Nether Tabley (united) - - -	232 1 8	- - -	1,729 17 3	- - -	- - -	1 2 3	75 7 9	- - -
12. Frodsham and Wilderspool - - -	290 14 4	- - -	790 0 0	7 10 0	- - -	- - -	13 7 4	- - -
13. Hinderton and Birkenhead - - -	81 15 2	- - -	850 0 0	50 0 0	- - -	0 2 6	1 1 4	- - -
14. Lawton and Cranage - - -	81 15 10	- - -	531 0 0	- - -	- - -	0 2 0	15 0 0	- - -
15. Macclesfield and Buxton - - -	127 5 8	- - -	238 15 3	- - -	- - -	- - -	1 1 0	- - -
16. Macclesfield and Chapel-en-le-Frith - - -	47 8 8	- - -	179 16 7	- - -	- - -	- - -	- - -	- - -
17. Macclesfield and Congleton - - -	108 7 1	- - -	434 12 8	- - -	- - -	1 0 0	- - -	- - -
18. Macclesfield District of the Sandon - - -	131 17 10	- - -	811 3 9	- - -	- - -	2 6 3	- - -	- - -
19. Manchester and Buxton - - -	437 18 3	- - -	8,459 11 1	- - -	- - -	- - -	116 19 3	- - -
20. Manchester, Hyde, and Mottram - - -	367 0 10	- - -	2,383 5 6	325 0 0	- - -	- - -	75 7 1	- - -
21. Manchester and Wilmslow - - -	503 0 10	- - -	2,260 1 0	- - -	- - -	1 19 9	79 14 7	- - -
22. Nantwich and Congleton :- Middlewich to Congleton - - -	200 13 7	- - -	90 0 0	- - -	- - -	- - -	- - -	- - -
23. Middlewich to Nantwich - - -	44 16 8	- - -	325 0 0	- - -	- - -	- - -	15 2 0	- - -
24. Nantwich and Wheelock, and Branch - - -	262 1 9	- - -	662 15 9	- - -	- - -	- - -	- - -	- - -
25. Nantwich and Woore - - -	366 16 9	- - -	557 2 3	- - -	- - -	- - -	16 13 10	- - -
26. Sandbach and Congleton - - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	- - -
27. Span Smithy, Booth Lane, and Winsford - - -	- - -	8 6 6	440 0 0	- - -	- - -	- - -	106 16 0	- - -
28. Span Smithy and Linley Lane - - -	40 14 3	- - -	636 0 0	- - -	- - -	- - -	14 2 5	- - -
29. Stayley - - -	321 15 2	- - -	223 16 6	- - -	- - -	- - -	- - -	- - -
30. Stockport and Ashton - - -	1,069 9 8	- - -	2,501 5 0	- - -	- - -	1 2 0	63 19 0	- - -
31. Stockport and Marple - - -	187 15 7	- - -	410 0 10	- - -	- - -	- - -	14 4 0	- - -
32. Stockport and Warrington, and Washway (united) - - -	219 1 3	- - -	2,350 0 0	- - -	- - -	- - -	77 16 2	- - -
33. Tarporley and Whitchurch - - -	- - -	7 9 1	450 0 0	- - -	- - -	- - -	- - -	- - -
34. Thornset - - -	302 2 9	- - -	627 4 0	- - -	- - -	- - -	- - -	- - -
35. Wilmslow and Lawton - - -	569 0 6	- - -	1,004 18 4	- - -	- - -	2 3 0	0 15 0	- - -
36. Woodside and Hoylake - - -	215 8 7	- - -	527 17 6	- - -	- - -	- - -	- - -	- - -
£	7,551 15 11	104 7 3	36,598 3 3	382 10 0	- - -	12 14 9	698 2 6	- - -

a For 2 years. b For 1½ year. c From Middle District. d Including Team Labour.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
602 2 0	129 1 8	3 3 0	273 4 8	- - -	- - -	55 15 9	- - -	20 0 0	50 0 0
1,591 3 8	380 1 4	464 18 11	242 1 1	- - -	- - -	31 7 10	- - -	20 0 0	100 0 0
2,310 2 0	357 17 0	120 10 1	486 7 10	- - -	- - -	159 11 4	31 10 0	21 0 0	150 0 0
613 0 0	168 0 2	135 2 8	164 14 7	- - -	9 10 0	15 5 8	a 20 0 0	b 30 0 0	b 75 0 0
133 2 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	10 0 0
153 16 11	60 11 4	32 1 9	22 7 9	- - -	- - -	5 5 6	- - -	- - -	30 0 0
854 0 0	116 17 6	168 11 0	227 1 5	- - -	2 4 0	48 10 3	15 15 0	26 5 0	63 0 0
483 2 3	106 7 7	43 7 6	51 5 2	- - -	- - -	- - -	- - -	- - -	- - -
668 2 0	87 2 0	158 3 7	135 7 5	- - -	- - -	21 19 5	- - -	- - -	40 0 0
675 14 0	130 1 4	137 17 6	114 15 0	- - -	- - -	10 17 0	- - -	20 16 3	40 0 0
400 10 3	106 3 11	81 10 9	125 1 10	- - -	10 4 6	11 11 6	10 0 0	20 0 0	50 0 0
227 11 8	51 10 6	92 14 6	71 17 3	- - -	- - -	15 11 1	- - -	- - -	60 0 0
558 0 0	- - -	- - -	53 12 6	- - -	- - -	24 19 5	- - -	10 0 0	20 0 0
	- - -	- - -	- - -	- - -	- - -	31 0 3	15 0 0	15 0 0	- - -
9,270 7 0	1,693 14 4	1,438 1 3	1,967 16 6	- - -	21 18 6	431 15 0	92 5 0	188 1 3	688 0 0
684 10 0	229 5 9	20 17 1	170 19 6	- - -	- - -	22 19 6	10 0 0	5 5 0	60 0 0
92 0 0	- - -	- - -	- - -	- - -	- - -	6 19 7	- - -	7 10 0	5 0 0
74 0 0	- - -	- - -	- - -	- - -	- - -	3 1 0	- - -	1 1 0	- - -
361 10 6	80 8 0	39 0 4	28 19 10	- - -	- - -	2 17 3	- - -	15 0 0	22 10 0
454 0 0	96 5 0	- - -	d 114 13 7	- - -	- - -	9 2 8	- - -	20 0 0	10 0 0
2,532 9 0	617 2 7	57 11 3	630 12 6	- - -	- - -	44 13 7	- - -	60 0 0	57 18 0
740 0 0	122 14 0	- - -	d 270 11 1	- - -	- - -	17 0 4	- - -	21 0 0	35 0 0
1,120 0 0	198 4 5	- - -	d 153 19 11	- - -	5 15 0	35 2 2	- - -	30 0 0	34 2 0
709 2 3	167 18 1	- - -	d 104 4 10	- - -	9 1 2	27 19 6	- - -	50 0 0	40 0 0
170 1 0	- - -	- - -	- - -	- - -	- - -	10 11 5	- - -	15 0 0	10 0 0
1,806 7 3	467 5 10	366 11 9	462 11 11	- - -	- - -	89 1 1	20 0 0	36 0 0	140 0 0
810 17 4	179 15 4	30 13 7	232 9 4	- - -	- - -	12 7 0	5 0 0	15 0 0	- - -
901 3 10	e 262 4 8	32 8 2	298 11 3	- - -	- - -	37 2 8	- - -	15 0 0	30 0 0
546 2 0	133 4 11	32 18 11	241 4 0	- - -	- - -	10 3 1	5 0 0	25 0 0	45 0 0
239 16 3	- - -	- - -	20 0 0	- - -	- - -	8 7 1	- - -	15 0 0	f 18 15 0
179 16 7	- - -	- - -	- - -	- - -	- - -	6 16 8	- - -	10 0 0	f 18 15 0
435 12 8	157 19 0	66 16 1	15 15 8	- - -	- - -	35 7 0	- - -	10 10 0	30 0 0
813 10 0	186 1 3	149 10 6	129 15 11	- - -	- - -	67 11 9	- - -	20 0 0	50 0 0
8,576 10 4	g 2,095 6 7	- - -	- - -	5 0 0	- - -	55 0 4	- - -	200 0 0	89 12 3
2,783 12 7	354 0 5	108 12 10	373 0 10	- - -	- - -	20 5 1	- - -	40 0 0	104 0 0
2,341 15 4	571 2 1	179 5 2	572 15 5	- - -	10 5 0	77 11 1	- - -	45 0 0	120 0 0
90 0 0	- - -	- - -	- - -	- - -	- - -	8 1 11	- - -	10 0 0	- - -
340 2 0	115 13 0	37 5 0	72 18 0	- - -	- - -	6 7 9	2 2 0	5 0 0	25 0 0
662 15 9	60 6 6	28 14 2	225 1 0	- - -	- - -	51 0 1	- - -	- - -	34 11 9
573 16 1	214 12 3	62 10 9	318 0 4	- - -	- - -	31 5 5	- - -	10 0 0	40 0 0
200 0 0	- - -	- - -	- - -	- - -	- - -	5 2 0	- - -	- - -	- - -
546 16 0	150 16 1	35 8 10	172 0 6	- - -	- - -	17 19 5	5 0 0	10 0 0	30 0 0
650 2 5	128 12 10	35 18 0	174 10 9	- - -	- - -	11 15 5	5 0 0	20 0 0	20 0 0
223 16 6	- - -	- - -	- - -	- - -	- - -	- - -	6 0 0	- - -	- - -
2,566 6 0	743 6 8	180 7 11	447 12 10	- - -	13 1 0	0 15 0	40 0 0	25 0 0	126 8 0
424 4 10	- - -	- - -	- - -	- - -	- - -	8 11 6	- - -	21 0 0	- - -
2,427 16 2	h 1,092 16 4	63 1 1	321 9 9	- - -	- - -	26 14 8	10 0 0	20 0 0	70 0 0
450 0 0	58 12 1	13 13 8	64 14 7	- - -	- - -	2 13 9	15 0 0	10 0 0	15 0 0
627 4 0	- - -	- - -	- - -	- - -	- - -	14 4 0	12 10 0	12 10 0	12 10 0
1,007 16 4	193 17 2	57 18 10	94 4 8	- - -	- - -	39 5 9	10 0 0	30 0 0	40 0 0
527 17 6	59 1 0	102 6 6	102 6 6	- - -	- - -	4 15 6	- - -	10 0 0	20 0 0
37,691 10 6	8,736 11 10	1,701 10 5	5,813 4 6	5 0 0	38 2 2	828 12 0	145 12 0	839 16 0	1,354 2 0

e Including 50*l.* expended in Tranmere Parish.

f For 1½ year.

g Contract work.

h Including Contract work.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF CAMBRIDGE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Arrington - - -	4 18 4	- - -	- - -	- - -	0 10 0	- - -	536 13
2. Cambridge and Ely ("The South District") - - -	- - -	- - -	- - -	- - -	37 9 5	- - -	1,275 18
3. Chatteris, Wisbech, Tyd Gote, and Downham - - -	8 15 6	282 12 6	30 9 7	250 0 0	57 0 5	- - -	1,955 14
4. Hauxton and Dunsbridge - - -	6 11 0	- - -	- - -	- - -	- - -	- - -	624 4
5. Littleport to Welney ("The North-west District") - - -	- - -	- - -	- - -	- - -	11 19 3	- - -	26 19
6. Newmarket Heath - - -	22 3 10	- - -	- - -	- - -	40 0 0	- - -	212 10
7. Paper Mills - - -	- - -	- - -	5 9 0	- - -	19 5 9	- - -	692 18
8. Red Cross - - -	32 19 10	54 7 4	- - -	- - -	2 7 8	- - -	352 14
9. Royston to Wandesford Bridge, South District - - -	- - -	67 10 0	- - -	- - -	2 0 5	- - -	521 16
10. St. Neot's to Cambridge - - -	9 15 2	79 14 2	- - -	- - -	5 9 6	- - -	569 4
11. Stump Cross - - -	12 11 6	- - -	- - -	- - -	0 5 0	- - -	411 8
12. Wimpole and Potton - - -	4 13 4	- - -	- - -	- - -	6 10 10	- - -	282 5
13. Wisbech and Thorney - - -	0 10 0	181 18 4	- - -	6 260 0 0	15 15 0	- - -	572 16
£	102 18 6	666 2 4	35 18 7	510 0 0	198 13 3	- - -	8,035 4
COUNTY OF CHESTER.							
1. Acton Bridge and Hartford Green - - -	8 17 8	51 12 3	- - -	- - -	12 14 4	- - -	592 11
2. Ashton and Frodsham - - -	- - -	24 19 0	- - -	- - -	0 13 2	- - -	45 1
3. Chelford and Holmes Chapel - - -	- - -	- - -	- - -	69 18 9	0 5 0	- - -	74 5
4. Chester, Farndon, and Worthenbury - - -	5 2 6	8 14 2	- - -	- - -	16 5 1	- - -	218 17
5. Chester and Frodsham - - -	9 4 3	142 14 2	- - -	- - -	7 2 4	- - -	409 2
6. Chester, Neston, and Woodside Ferry - - -	5 18 2	73 16 9	- - -	c 500 0 0	89 15 0	- - -	2,137 7
7. Chester and Tarvin - - -	7 18 9	21 10 7	- - -	72 10 0	4 13 0	- - -	572 17
8. Chester and Whitechurch - - -	9 6 11	263 5 1	- - -	d 282 0 0	25 17 9	- - -	1,037 18
9. Chester and Wrexham - - -	5 2 11	157 1 8	- - -	e 179 10 0	1 16 6	- - -	742 14
10. Congleton and Buxton - - -	- - -	54 7 6	- - -	f 130 0 0	5 18 2	- - -	225 17
11. Cranage and Warrington, and Macclesfield and Nether Tabley (united) - - -	15 2 10	195 18 10	- - -	g 145 0 0	17 16 9	- - -	1,955 9
12. Frodsham and Wilderspool - - -	19 19 2	72 0 2	- - -	499 19 0	6 6 5	- - -	1,073 10
13. Hinderton and Birkenhead - - -	31 4 0	91 19 10	- - -	100 0 0	37 10 2	- - -	936 0
14. Lawton and Cranage - - -	- - -	9 15 0	42 9 2	- - -	8 5 7	- - -	553 0
15. Macclesfield and Buxton - - -	- - -	40 12 6	- - -	- - -	h 99 10 8	- - -	202 5
16. Macclesfield and Chapel-en-le-Frith - - -	- - -	21 5 0	- - -	- - -	i 14 2 0	- - -	70 18
17. Macclesfield and Congleton - - -	0 10 0	26 5 5	- - -	- - -	1 2 6	- - -	344 5
18. Macclesfield District of the Sandon - - -	14 8 3	39 7 3	- - -	186 5 10	2 16 6	- - -	845 17
19. Manchester and Buxton - - -	1 14 1	925 0 4	- - -	k 5,366 0 0	98 10 7	- - -	8,836 4
20. Manchester, Hyde, and Mottram - - -	230 2 0	284 12 9	- - -	l 500 0 0	29 6 6	- - -	2,044 0
21. Manchester and Wilmslow - - -	27 2 10	- - -	- - -	- - -	31 7 11	- - -	1,634 9
22. Nantwich and Congleton - - -	- - -	30 10 0	- - -	- - -	3 10 4	- - -	52 2
23. Middlewich to Nantwich - - -	1 10 10	26 15 11	- - -	m 90 0 0	1 5 3	- - -	383 17
24. Nantwich and Wheelock, and Branch - - -	38 19 4	36 2 11	- - -	422 9 2	12 16 0	- - -	910 0
25. Nantwich and Woore - - -	- - -	4 17 0	- - -	200 0 0	18 0 5	- - -	899 6
26. Sandbach and Congleton - - -	5 2 6	119 0 11	- - -	70 0 0	0 14 7	- - -	200 0
27. Span Smithy, Booth Lane, and Winsford - - -	4 5 0	4 17 5	7 3 0	20 0 0	0 9 1	- - -	457 19
28. Span Smithy and Linley Lane - - -	- - -	33 1 4	- - -	- - -	20 6 0	- - -	449 4
29. Stayley - - -	32 0 0	49 12 6	- - -	199 19 0	4 18 11	- - -	292 10
30. Stockport and Ashton - - -	o 1,711 17 0	211 10 8	- - -	- - -	82 18 5	- - -	3,582 17
31. Stockport and Marple - - -	- - -	72 18 3	- - -	p 525 11 6	7 9 10	- - -	635 11
32. Stockport and Warrington and Washway (united) - - -	82 9 11	- - -	55 13 0	355 0 0	21 14 5	- - -	2,118 19
33. Tarporley and Whitechurch - - -	- - -	129 12 6	- - -	100 0 0	14 5 10	- - -	423 12
34. Thornset - - -	617 10 2	253 1 1	- - -	- - -	7 1 6	- - -	929 6
35. Wilmslow and Lawton - - -	- - -	130 3 10	- - -	n 353 8 0	26 3 2	- - -	975 1
36. Woodside and Hoylake - - -	8 4 6	14 16 6	4 10 8	162 0 0	8 13 8	- - -	496 14
£	2,893 13 7	3,621 19 1	109 15 10	10,529 11 3	742 3 4	- - -	37,359 14

(Continued from page 11.)

a Reduced by Provisional Order. b For debts of 400l. c For debts of 510l. d For debts of 300l.
i Including 4l. 12s. unaccounted for by late Clerk. k For debts of 5,736l. l For debts of 563l. 19s. 8d.
q Including 500l. at 4 per cent. r Increased from 1 per cent. s Including amount added by new Local Act.

DEBTS.						ARREARS OF INCOME.					
27. Bonded or Mortgage Debts.	28. Rate of In- terest per cent.	29. Floating Debts.	30. Unpaid Interest.	31. Balance due to Treasurers on 31st Dec. 1864.	32. TOTAL DEBTS.	33. Arrears of Tolls for current Year.	34. Arrears of Parish Con- position for current Year.	35. Arrears of other Receipts for current Year.	36. Arrears of former Years.	37. Balance in Treasurers' Hands on 31st Dec. 1864.	38. TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	189 2 5	189 2 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	418 2 3	418 2 3
5,650 0 0	5	-	351 17 6	-	6,001 17 6	-	-	0 2 6	-	749 11 8	749 14 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	203 11 8	203 11 8
1,562 10 0	none	-	- - -	-	1,562 10 0	-	-	- - -	-	251 16 2	251 16 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	328 18 2	328 18 2
1,120 0 0	a 4	-	- - -	11 0 9	1,120 0 0	-	-	- - -	-	302 15 5	302 15 5
2,400 0 0	2½	-	47 10 0	-	2,447 10 0	-	-	- - -	-	243 19 10	243 19 10
2,657 0 1	3	-	- - -	-	2,657 0 1	-	-	- - -	-	272 18 5	272 18 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	157 15 10	157 15 10
3,150 0 0	none	-	- - -	27 4 7	3,177 4 7	-	-	- - -	-	- - -	- - -
5,500 0 0	3½	-	63 10 0	-	5,563 10 0	-	-	- - -	-	202 1 11	202 1 11
22,039 10 1	- -	- -	462 17 6	38 5 4	22,540 12 11	- -	- -	0 2 6	- -	3,320 13 9	3,320 16 3
1,702 16 0	3	-	- - -	-	1,702 16 0	-	-	- - -	-	163 14 2	163 14 2
1,120 0 0	a 3	-	98 12 0	-	1,218 12 0	-	-	- - -	-	314 19 2	314 19 2
1,109 8 11	none	-	- - -	-	1,109 8 11	-	-	- - -	-	0 2 1	0 2 1
7,600 0 0	4 & 4½	65 3 9	942 17 9	-	8,608 1 6	-	-	- - -	-	54 1 8	54 1 8
4,300 0 0	a 3	-	96 17 5	-	4,396 17 5	-	-	8 0 0	-	207 14 4	215 14 4
790 0 0	5	-	5 10 2	-	795 10 2	-	-	- - -	-	444 9 3	444 9 3
550 0 0	5	-	2 10 0	-	552 10 0	-	-	9 0 0	-	281 15 10	290 15 10
4,431 0 0	4½ & 5	-	62 19 6	-	4,493 19 6	-	-	- - -	10 16 11	466 12 8	477 9 7
3,850 0 0	4	-	26 0 0	-	3,876 0 0	-	-	45 0 0	-	83 8 2	128 8 2
4,225 10 0	1	-	28 19 3	-	4,254 9 3	5 0 0	-	- - -	-	118 8 8	123 8 8
4,655 0 0	4	-	34 12 0	-	4,689 12 0	-	-	- - -	-	82 19 11	82 19 11
1,450 0 0	4	-	50 1 3	-	1,500 1 3	-	65 10 0	- - -	-	28 1 8	93 11 8
2,500 0 0	3½	-	- - -	-	2,500 0 0	-	-	- - -	-	46 18 3	46 18 3
200 0 0	5	-	- - -	-	200 0 0	-	-	- - -	-	74 17 2	74 17 2
8,375 8 8	1½	-	821 2 6	-	9,196 11 2	-	-	- - -	-	164 16 8	164 16 8
4,352 0 0	5	-	1,494 19 10	-	5,846 19 10	-	-	- - -	-	156 6 7	156 6 7
600 0 0	4½	-	- - -	-	600 0 0	-	-	- - -	-	199 14 1	199 14 1
807 10 0	4	-	- - -	-	807 10 0	-	-	- - -	-	99 10 7	99 10 7
22,875 0 0	3½	270 16 8	- - -	-	23,145 16 8	532 16 7	-	30 7 9	590 18 6	178 4 5	1,332 7 3
24,040 0 10	2	-	240 7 2	-	24,280 8 0	-	75 0 0	- - -	-	1,106 13 0	1,181 13 0
8,000 0 0	4	-	650 0 0	-	8,650 0 0	-	-	- - -	-	1,210 6 8	1,210 6 8
610 0 0	5	-	- - -	-	610 0 0	7 10 0	-	- - -	-	238 11 4	246 1 4
550 0 0	5	-	- - -	-	550 0 0	-	-	- - -	-	1 0 11	1 0 11
1,072 10 9	4	844 2 7	68 16 9	-	1,985 10 1	-	-	- - -	-	14 16 7	14 16 7
50 0 0	3	-	0 16 9	-	50 16 9	-	-	- - -	-	41 6 8	41 6 8
2,731 18 9	4 & 4½	-	- - -	-	2,731 18 9	-	-	- - -	-	- - -	- - -
80 0 0	5	-	- - -	-	80 0 0	-	-	- - -	-	80 10 2	80 10 2
2,970 0 0	4	-	20 13 11	-	990 13 11	-	-	- - -	-	241 12 4	241 12 4
1,002 8 0	5	18 12 4	206 12 7	-	1,227 12 11	5 17 6	-	- - -	-	253 1 3	258 18 9
5,288 10 0	4	-	- - -	-	5,288 10 0	-	-	- - -	-	52 18 2	52 18 2
3,207 2 1	2	-	- - -	23 10 8	3,230 12 9	-	-	- - -	-	- - -	- - -
5,931 16 0	r 2	-	- - -	-	5,931 16 0	-	-	- - -	-	527 18 3	527 18 3
11,547 0 0	t 2	-	- - -	-	11,547 0 0	-	-	- - -	-	18 18 6	18 18 6
3,183 11 5	4	-	461 15 9	-	3,645 7 2	83 15 0	-	- - -	-	601 15 5	685 10 5
80 0 0	5	-	- - -	-	80 0 0	-	-	- - -	-	246 11 3	246 11 3
143,838 11 5	- -	1,198 15 4	5,314 4 7	23 10 8	150,375 2 0	634 19 1	140 10 0	92 7 9	601 15 5	7,802 15 10	9,272 8 1

e For a debt of 200l.

f For debts of 262l.

g For a debt of 175l.

h Including 89l. 16s. 2d. unaccounted for by late Clerk.

m For debts of 100l.

n Including 120l. at 5 per cent.

o Including costs of New Act.

p For debts of 585l.

t Reduced by new Local Act.

u Extinguished by new Local Act.

x For debts of 376l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9.
	Balance in Treasurer's Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
COUNTY OF CORNWALL.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. Bodmin - - - - -	-	- - -	102	4 11	1,613	0 0	-	- - -	10	1 3
2. Bodmin and Roche District - -	145	19 9	-	- -	433	0 0	100	0 0	0	2 0
3. Callington - - - - -	194	7 2	-	- -	1,150	0 0	-	2 10 0	10	0 0
4. Camelford, Wadebridge, and St. Columb - - - - -	695	15 9	-	- -	1,022	0 0	-	0 5 0	23	0 3
5. Creed and St. Just - - - - -	121	2 2	-	- -	340	0 0	-	- - -	0	5 0
6. Hayle Bridge Causeway - - - -	496	1 0	-	- -	901	0 0	-	- - -	-	- -
7. Hayle and Redruth - - - - -	-	- - -	117	16 7	1,091	0 0	-	- - -	-	- -
8. Helston - - - - -	474	13 6	-	- -	2,368	11 7	-	- - -	58	13 9
9. Launceston - - - - -	367	19 11	-	- -	1,840	0 0	-	3 4 6	25	4 4
10. Liskeard - - - - -	67	9 4	-	- -	1,575	0 0	-	0 1 0	12	0 3
11. St. Austell and Lostwithiel - -	155	12 9	-	- -	900	0 0	-	- - -	1	13 3
12. Saltash - - - - -	807	4 6	-	- -	866	0 0	-	- - -	-	- -
13. Trebarwith Sands Road - - - -	233	12 11	-	- -	130	0 0	-	- - -	-	- -
14. Truro and Redruth - - - - -	1,087	5 8	-	- -	4,112	15 0	-	0 7 6	26	0 7
£	4,847	4 5	220	1 6	18,342	6 7	100	0 0	167	0 8
COUNTY OF CUMBERLAND.										
1. Alston - - - - -	146	8 11	-	- -	2,152	3 10	238	2 4	56	2 2
2. Brampton and Longtown - - - -	159	7 7	-	- -	257	0 0	-	- - -	14	17 4
3. Brougham Bridge - - - - -	-	- - -	60	18 6	235	0 0	-	- - -	3	5 6
4. Carlisle and Brampton - - - - -	157	12 7	-	- -	457	13 4	-	- - -	13	13 0
5. Carlisle and Eamont Bridge, Northern Division - - - - -	36	16 3	-	- -	468	0 0	-	- - -	11	15 3
6. Ditto, Southern Division - - - -	81	0 3	-	- -	374	10 0	-	1 0 0	-	- -
7. Carlisle and Temon - - - - -	-	- - -	10	14 6	141	0 0	-	- - -	22	16 0
8. Cockermouth and Carlisle - - - -	180	2 6	-	- -	947	0 0	-	- - -	25	16 7
9. Cockermouth and Maryport - - -	-	- - -	57	8 2	1,030	0 0	-	- - -	34	5 9
10. Cockermouth and Workington - -	-	- - -	22	4 1	382	7 0	-	- - -	28	12 5
11. Kingstown and Westlinton Bridge	85	4 5	-	- -	109	3 4	-	- - -	10	5 0
12. Longtown - - - - -	550	17 7	-	- -	228	14 4	-	- - -	42	18 9
13. Penrith and Cockermouth - - -	201	3 0	-	- -	2,165	9 7	-	1 12 0	9	8 7
14. Whitehaven - - - - -	-	- - -	65	1 3	2,146	7 0	-	0 2 0	13	18 4
£	1,598	13 1	216	6 6	11,094	8 5	238	2 4	287	14 8
COUNTY OF DERBY.										
1. Alfreton and Derby - - - - -	473	13 5	-	- -	1,787	5 4	-	0 7 6	5	0 6
2. Alfreton, Higham, and Tibshelf -	33	2 1	-	- -	184	9 0	-	- - -	-	- -
3. Alfreton and Mansfield - - - -	93	1 10	-	- -	701	9 9	-	0 6 0	30	8 2
4. Ashborne to Belper Bridge - - -	30	13 6	-	- -	358	0 0	-	- - -	-	- -
5. Ashborne, Sudbury, and Yoxall Bridge - - - - -	182	2 10	-	- -	445	10 6	-	- - -	-	- -
6. Ashford and Buxton, and Tideswell, Blackwell, & Edensor (united) - -	-	- - -	-	- -	769	4 2	-	0 2 0	0	0 1
7. Birkin Lane - - - - -	-	- - -	-	- -	40	10 0	-	- - -	-	- -
8. Brimington and Chesterfield to the High Moors - - - - -	403	15 4	-	- -	650	0 0	-	- - -	0	1 0
9. Cavendish Bridge and Holland Ward - - - - -	6	3 5	-	- -	1,250	0 0	-	- - -	0	9 0
10. Chapel-en-le-Frith - - - - -	28	12 7	-	- -	602	7 5	735	0 0	12	10 0
11. Chesterfield and Hernstone Lane Head - - - - -	589	8 2	-	- -	2,090	10 0	-	- - -	2	2 1
12. Chesterfield to Matlock, Darley, and Rowsley Bridges - - - - -	100	15 3	-	- -	488	15 0	102	0 0	-	- -
13. Chesterfield to Worksoop - - - -	172	4 5	-	- -	575	0 0	134	15 0	0	5 0
14. Cromford and Belper - - - - -	167	14 0	-	- -	550	0 0	88	14 6	-	- -
15. Cromford and Newhaven - - - -	243	7 6	-	- -	415	13 4	227	16 10	10	0 0
16. Derby, Ashborne, and Hurdloe - -	25	1 11	-	- -	1,201	15 0	-	- - -	13	10 0
17. Derby and Burton-upon-Trent - -	182	19 7	-	- -	608	11 8	-	- - -	0	11 0
18. Derby, Duffield, Wirksworth, and Sheffield - - - - -	1,157	18 2	-	- -	3,972	0 0	-	0 15 0	40	5 0
19. Derby, Mansfield, and Nutthall -	83	5 7	-	- -	958	0 0	-	- - -	0	10 0
a Contract work.					b Including materials, &c.				c Including contract work.	

EXPENDITURE.

EXPENDITURE.												
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.			
TOTAL	Mannual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of					
INCOME.	Labour.	and Carriage of	for Surface	purchased.	done in	Bills.	Treasurer.	Clerk.	Surveyor.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1. 1,623 1 3	365 13 2	229 1 4	159 12 1	- - -	7 18 4	74 19 2	15 0 0	35 0 0	80 0 0			
2. 533 2 0	93 3 0	72 15 8	105 2 9	- - -	- - -	24 11 6	10 0 0	10 0 0	25 0 0			
3. 1,162 10 0	220 19 5	237 18 2	484 13 8	- - -	15 0 0	25 2 6	- - -	25 0 0	50 0 0			
4. 1,045 5 3	165 15 4	130 1 11	214 3 5	- - -	12 17 0	111 14 0	- - -	15 0 0	50 0 0			
5. 340 5 0	a 210 8 0	- - -	- - -	- - -	- - -	10 14 6	8 10 0	20 0 0	10 0 0			
6. 901 0 0	b 206 9 2	- - -	- - -	- - -	7 10 7	6 15 4	- - -	25 0 0	25 0 0			
7. 1,091 0 0	334 18 1	112 4 8	25 7 6	- - -	17 11 0	22 12 5	- - -	25 0 0	45 0 0			
8. 2,427 5 4	550 4 0	249 4 7	138 4 11	- - -	15 6 1	43 17 0	21 0 0	21 0 0	52 10 0			
9. 1,868 8 10	185 12 4	210 2 2	440 4 7	- - -	31 8 6	18 10 0	- - -	14 0 0	105 0 0			
10. 1,587 1 3	c 961 19 8	- - -	11 7 0	- - -	- - -	21 7 4	40 0 0	15 0 0	75 0 0			
11. 901 13 3	225 11 6	123 12 6	217 5 10	- - -	24 0 6	56 11 6	15 0 0	15 0 0	50 0 0			
12. 866 0 0	3 7 6	- - -	16 5 6	- - -	- - -	21 4 7	- - -	12 0 0	40 0 0			
13. 130 0 0	23 0 0	2 10 0	21 13 10	- - -	- - -	0 9 6	- - -	5 0 0	5 0 0			
14. 4,139 3 1	1,228 19 1	434 5 4	323 16 6	- - -	76 13 7	241 1 10	- - -	50 12 6	180 0 0			
18,615 15 3	4,776 0 3	1,801 16 4	2,157 17 7	- - -	208 5 7	679 11 2	109 10 0	287 12 6	792 10 0			
1. 2,446 8 4	522 17 7	323 15 10	591 18 10	- - -	12 5 0	145 4 10	50 0 0	30 0 0	150 0 0			
2. 271 17 4	58 9 7	1 15 0	a 13 9 4	- - -	- - -	- - -	10 0 0	5 0 0	15 0 0			
3. 238 5 6	18 15 8	4 8 0	6 0 0	- - -	- - -	7 9 10	- - -	5 0 0	10 10 0			
4. 471 6 4	c 146 3 0	75 6 9	- - -	- - -	0 11 0	26 18 7	10 0 0	12 0 0	25 0 0			
5. 479 15 3	c 171 3 7	77 5 10	- - -	- - -	5 6 0	7 0 7	7 0 0	12 0 0	25 0 0			
6. 375 10 0	c 106 12 10	8 6 6	26 5 2	- - -	- - -	9 4 4	15 0 0	15 0 0	20 0 0			
7. 163 16 0	c 86 14 8	27 0 0	- - -	- - -	1 15 0	4 3 1	10 0 0	13 0 0	28 0 0			
8. 972 16 7	c 394 1 0	31 9 0	158 1 4	- - -	- - -	27 6 2	5 0 0	31 10 0	70 0 0			
9. 1,064 5 9	c 309 6 6	49 11 9	196 19 2	- - -	- - -	10 18 5	5 0 0	31 10 0	80 0 0			
10. 410 19 5	95 12 4	26 12 3	52 9 3	- - -	- - -	0 3 6	- - -	10 0 0	10 0 0			
11. 119 8 4	c 59 19 10	11 17 1	- - -	- - -	- - -	3 4 6	8 0 0	6 0 0	12 0 0			
12. 271 13 1	117 15 2	22 15 4	36 12 6	- - -	- - -	23 15 8	10 0 0	10 0 0	45 0 0			
13. 2,176 10 2	1,177 12 4	165 10 8	39 12 2	- - -	- - -	60 2 1	3 6 9	31 10 0	110 0 0			
14. 2,160 7 4	928 14 2	510 2 3	163 7 8	- - -	1 1 0	93 0 4	10 0 0	52 0 0	130 0 0			
11,622 19 5	4,193 18 3	1,335 16 3	1,284 15 5	- - -	20 18 0	418 11 11	143 6 9	264 10 0	730 10 0			
1. 1,792 13 4	328 10 0	148 5 5	346 5 9	- - -	- - -	59 9 1	- - -	20 0 0	65 0 0			
2. 184 9 0	30 12 0	- - -	- - -	- - -	- - -	6 4 9	- - -	8 0 0	- - -			
3. 732 3 11	228 4 2	57 0 7	17 5 0	- - -	- - -	42 14 9	5 0 0	12 0 0	52 10 0			
4. 358 0 0	91 2 0	29 8 7	2 2 0	- - -	- - -	10 6 8	5 0 0	20 0 0	- - -			
5. 445 10 6	a 115 0 0	- - -	- - -	- - -	- - -	8 6 3	- - -	17 0 0	- - -			
6. 769 6 3	264 11 7	46 7 6	52 7 2	- - -	- - -	9 9 7	- - -	10 0 0	55 0 0			
7. 40 10 0	- - -	- - -	- - -	- - -	- - -	1 18 0	2 2 0	- - -	- - -			
8. 650 1 0	186 5 3	91 12 9	53 3 3	- - -	- - -	9 5 7	- - -	- - -	30 0 0			
9. 1,250 9 0	323 12 11	125 1 2	318 8 2	- - -	1 14 2	51 11 6	- - -	20 0 0	45 0 0			
10. 1,349 17 5	30 0 0	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	19 19 9			
11. 2,092 12 1	501 9 7	409 19 3	321 0 10	- - -	- - -	27 9 8	- - -	30 0 0	100 0 0			
12. 590 15 0	193 11 6	94 2 5	31 16 2	- - -	- - -	4 0 7	- - -	15 0 0	30 0 0			
13. 710 0 0	217 8 8	83 8 10	26 17 5	- - -	- - -	16 1 10	- - -	15 0 0	30 0 0			
14. 638 14 6	202 8 5	44 5 11	86 15 6	- - -	- - -	2 12 4	5 0 0	10 10 0	40 0 0			
15. 653 12 2	129 2 7	39 9 1	9 3 2	- - -	- - -	13 2 1	5 0 0	20 0 0	30 0 0			
16. 1,215 5 0	349 14 0	102 2 2	85 17 11	- - -	9 3 6	71 8 8	- - -	40 0 0	105 0 0			
17. 609 2 8	204 19 2	73 10 1	100 11 9	- - -	13 11 5	23 17 9	- - -	20 0 0	45 0 0			
18. 4,013 0 0	d 1,095 19 5	667 1 2	409 14 8	- - -	- - -	43 2 7	- - -	57 0 0	80 0 0			
19. 958 10 0	e 395 16 6	- - -	- - -	- - -	- - -	33 4 11	- - -	20 0 0	- - -			

d Including payment to parishes.

e Paid to parishes.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE
COUNTY OF CORNWALL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Bodmin - - - - -	0 13 5	166 10 0	- - -	- - -	30 17 4	- - -	1,165 4 10
2. Bodmin and Roche District - - -	- - -	160 0 0	15 0 0	- - -	5 9 6	- - -	521 2 5
3. Callington - - - - -	- - -	59 9 6	- - -	- - -	15 12 5	- - -	1,133 15 8
4. Camelford, Wadebridge, and St. Colomb - - - - -	- - -	245 5 10	- - -	- - -	30 14 4	- - -	975 11 10
5. Creed and St. Just - - - - -	- - -	40 0 0	- - -	- - -	7 16 0	- - -	307 8 6
6. Hayle Bridge Causeway - - - - -	- - -	470 7 4	- - -	- - -	7 10 0	- - -	748 12 5
7. Hayle and Redruth - - - - -	- - -	75 7 6	232 19 11	- - -	24 10 8	- - -	915 11 9
8. Helston - - - - -	647 15 0	554 5 4	244 3 7	- - -	79 8 8	- - -	2,616 19 2
9. Launceston - - - - -	14 7 4	491 16 11	60 0 0	200 0 0	25 11 6	- - -	1,796 13 4
10. Liskeard - - - - -	10 7 8	316 18 4	- - -	- - -	52 8 10	- - -	1,504 8 10
11. St. Austell and Lostwithiel - - -	- - -	75 3 11	- - -	- - -	2 16 2	- - -	805 1 11
12. Saltash - - - - -	- - -	638 18 2	- - -	- - -	26 10 8	- - -	758 6 5
13. Trebarwith Sands Road - - - - -	- - -	45 11 3	- - -	- - -	2 16 6	- - -	106 1 1
14. Truro and Redruth - - - - -	113 1 5	325 14 0	311 4 10	492 6 0	54 7 0	- - -	3,832 2 1
£	786 4 10	3,665 8 1	863 8 4	692 6 0	366 9 7	- - -	17,187 0 3
COUNTY OF CUMBERLAND.							
1. Alston - - - - -	- - -	- - -	- - -	c 600 0 0	42 7 9	- - -	2,468 9 10
2. Brampton and Longtown - - - - -	- - -	122 6 7	- - -	- - -	23 18 1	- - -	249 18 7
3. Brougham Bridge - - - - -	- - -	172 0 0	- - -	- - -	6 2 0	- - -	230 5 6
4. Carlisle and Brampton - - - - -	- - -	70 1 9	4 6 10	- - -	2 0 11	- - -	372 8 10
5. Carlisle and Eamont Bridge, Northern Division - - - - -	- - -	42 10 5	- - -	100 0 0	3 0 10	- - -	450 7 3
6. Ditto, Southern Division - - - - -	- - -	38 11 7	- - -	d 90 0 0	12 15 7	- - -	341 16 0
7. Carlisle and Temon - - - - -	- - -	- - -	- - -	- - -	1 15 2	- - -	172 7 11
8. Cockermouth and Carlisle - - - - -	- - -	140 13 10	4 16 9	e 189 0 0	35 2 1	- - -	1,087 0 2
9. Cockermouth and Maryport - - - - -	- - -	294 3 4	- - -	- - -	12 2 6	- - -	989 11 8
10. Cockermouth and Workington - - -	- - -	168 13 6	10 0 0	- - -	9 7 9	- - -	382 18 7
11. Kingstown and Westlinton Bridge -	- - -	- - -	- - -	- - -	1 12 10	- - -	102 14 3
12. Longtown - - - - -	- - -	- - -	- - -	- - -	10 4 8	- - -	276 3 4
13. Penrith and Cockermouth - - - - -	- - -	341 19 3	- - -	g 164 0 0	39 18 6	- - -	2,133 11 9
14. Whitehaven - - - - -	9 2 7	46 14 6	54 13 9	- - -	35 8 5	- - -	2,034 4 8
£	9 2 7	1,437 14 9	73 17 4	1,143 0 0	235 17 1	- - -	11,291 18 4
COUNTY OF DERBY.							
1. Alfreton and Derby - - - - -	10 19 10	195 4 0	- - -	h 641 19 0	24 9 4	- - -	1,840 2 5
2. Alfreton, Higham, and Tibshelf - -	86 5 0	67 3 0	- - -	- - -	6 3 0	- - -	204 7 9
3. Alfreton and Mansfield - - - - -	- - -	68 0 0	- - -	200 0 0	11 10 0	- - -	694 4 6
4. Ashborne to Belper Bridge - - - -	6 18 3	167 1 7	- - -	- - -	8 19 7	- - -	340 18 8
5. Ashborne, Sudbury, and Yoxall Bridge - - - - -	53 2 7	80 10 0	- - -	- - -	41 17 2	- - -	315 16 0
6. Ashford and Buxton, and Tideswell, Blackwell, and Edensor (united) - -	- - -	302 14 2	- - -	- - -	5 1 6	- - -	745 11 6
7. Birkin Lane - - - - -	32 18 0	- - -	- - -	- - -	3 12 0	- - -	40 10 0
8. Brimington and Chesterfield to the High Moors - - - - -	27 6 5	104 7 6	- - -	- - -	7 16 1	- - -	509 16 10
9. Cavendish Bridge and Holland Ward - - - - -	165 3 6	19 10 0	202 18 11	- - -	50 14 7	- - -	1,323 14 11
10. Chapel-en-le-Frith - - - - -	- - -	290 13 11	- - -	p 241 0 0	27 12 9	735 0 0	1,394 6 5
11. Chesterfield and Hernstone Lane Head - - - - -	492 9 0	224 16 3	9 4 0	- - -	r 74 17 4	- - -	2,191 5 11
12. Chesterfield to Matlock, Darley, and Rowsley Bridges - - - - -	- - -	138 11 3	- - -	s 100 0 0	6 1 1	- - -	613 2 11
13. Chesterfield to Worksop - - - - -	- - -	139 19 11	- - -	200 0 0	7 0 2	- - -	735 16 10
14. Cromford and Belper - - - - -	7 5 0	242 14 9	- - -	- - -	23 3 10	- - -	664 15 9
15. Cromford and Newhaven - - - - -	16 5 5	119 11 4	- - -	t 238 10 0	22 7 10	- - -	642 11 6
16. Derby, Ashborne, and Hurdloe - -	22 15 4	11 5 0	122 18 9	- - -	33 13 4	- - -	953 18 8
17. Derby and Burton-upon-Trent - - -	- - -	27 14 2	71 9 1	100 0 0	8 17 2	- - -	689 10 7
18. Derby, Duffield, Wirksworth, and Sheffield - - - - -	50 5 8	145 4 4	17 4 0	u 1,200 0 0	28 0 4	- - -	3,793 12 2
19. Derby, Mansfield, and Nutthall - -	17 10 10	177 13 4	- - -	x 270 0 0	12 5 2	- - -	926 10 9

(Continued from page 15.)

a Including 300*l.* not bearing interest. b Including 1,901*l.* 0*s.* 3*d.* at 5 per cent. misstated in last return. c For debts of 1,333*l.* 6*s.* 7*d.*
h Including 760*l.* at 4 per cent. i Reduced by consent. k For debts of 700*l.* l Reduced by consent of creditors.
p For debts of 288*l.* q Including 1,430*l.* at 5 per cent. r Including 40*l.* paid to the Baslow Local Board.

DEBTS.						ARREARS OF INCOME.							
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.		
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.		
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. a 3,630 0 0	5	-	-	-	3,630 0 0	-	-	-	-	355 11 6	355 11 6		
2. 3,200 0 0	5	-	1,055 17 5	-	4,255 17 5	-	-	-	-	157 19 4	157 19 4		
3. 1,300 0 0	4½ & 5	-	-	-	1,300 0 0	-	-	-	-	223 1 6	223 1 6		
4. 5,700 0 0	5	-	343 15 0	-	6,043 15 0	-	-	-	-	765 9 2	765 9 2		
5. 1,000 0 0	4	-	-	-	1,000 0 0	-	-	-	-	153 18 8	153 18 8		
6. 11,830 0 0	5	-	2,325 5 2	-	14,155 5 2	-	-	-	30 0 0	648 8 7	678 8 7		
7. 1,507 10 0	5	-	-	-	1,507 10 0	-	-	-	-	57 11 8	57 11 8		
8. 12,300 0 0	4 to 5	-	32 6 0	-	12,332 6 0	-	-	-	-	284 19 8	284 19 8		
9. 10,300 0 0	4 & 5	-	48 19 4	-	10,348 19 4	-	-	-	-	439 15 5	439 15 5		
10. 8,153 0 0	4	32 10 7	-	-	8,185 10 7	-	-	-	-	150 1 9	150 1 9		
11. 1,800 0 0	4 & 5	-	43 12 4	-	1,843 12 4	-	-	-	-	252 4 1	252 4 1		
12. 16,209 5 0	5	15 0 0	10,521 11 8	-	26,745 16 8	-	-	-	-	914 18 1	914 18 1		
13. 2,324 1 11	2	-	10 15 10	-	2,334 17 9	-	-	-	12 0 0	257 11 10	269 11 10		
14. b 7,415 9 4	4	-	-	-	7,415 9 4	-	-	-	-	1,394 6 8	1,394 6 8		
86,669 6 3	-	47 10 7	14,382 2 9	-	101,098 19 7	-	-	-	42 0 0	6,055 17 11	6,097 17 11		
1. 27,789 15 11	none	-	-	-	27,789 15 11	-	193 1 0	16 2 6	0 1 0	124 7 5	333 11 11		
2. 4,200 0 0	3	-	-	-	4,200 0 0	-	-	-	-	181 6 4	181 6 4		
3. 4,300 0 0	4	-	528 2 6	52 18 6	4,881 0 0	-	-	-	-	256 10 1	256 10 1		
4. 1,750 0 0	4	-	-	-	1,750 0 0	-	-	-	-	66 4 3	66 4 3		
5. 1,200 0 0	3½	-	75 0 0	-	1,275 0 0	-	-	-	-	114 14 3	114 14 3		
6. 1,100 0 0	3½	-	-	-	1,100 0 0	-	-	-	-	65 18 11	65 18 11		
7. -	-	-	-	19 6 5	19 6 5	-	-	-	-	17 5 11	17 5 11		
8. 3,000 0 0	4½	-	-	-	3,000 0 0	-	-	-	-	20 10 1	20 10 1		
9. f 6,400 0 0	4½	-	-	-	6,400 0 0	-	-	-	-	101 18 6	101 18 6		
10. 3,270 0 0	3	-	98 2 0	-	3,368 2 0	-	-	-	14 13 4	546 7 4	546 7 4		
11. -	-	-	-	-	-	-	-	-	-	244 1 5	332 11 5		
12. -	-	20 0 0	-	-	20 0 0	-	-	-	-	61 1 5	61 1 5		
13. h 10,819 5 0	3	-	-	-	10,819 5 0	51 0 0	-	-	37 10 0	-	-		
14. 1,200 0 0	i 4	-	-	-	1,200 0 0	-	-	-	-	-	-		
65,029 0 11	-	20 0 0	701 4 6	72 4 11	65,822 10 4	51 0 0	193 1 0	16 2 6	52 4 4	1,785 12 7	2,098 0 5		
1. 4,880 0 0	4	-	-	-	4,880 0 0	148 6 8	-	-	-	426 4 4	574 11 0		
2. 2,900 0 0	3	-	27 12 0	-	2,927 12 0	-	-	-	-	13 3 4	13 3 4		
3. 1,700 0 0	7 4	-	-	-	1,700 0 0	-	-	-	-	131 1 3	131 1 3		
4. m 5,399 11 8	2	28 15 2	115 0 9	-	5,543 7 7	29 13 4	-	-	-	47 14 10	77 8 2		
5. 4,050 0 0	2	7 10 0	2 0 0	-	4,059 10 0	-	-	-	-	311 17 4	311 17 4		
6. 10,090 7 9	n 3	-	-	-	10,090 7 9	-	-	-	-	23 14 9	23 14 9		
7. 1,870 0 0	none	10 18 3	-	-	1,880 18 3	-	-	-	-	-	-		
8. 2,087 10 0	5	-	4,439 2 6	-	6,526 12 6	-	-	-	-	548 19 6	548 19 6		
9. 500 0 0	4	-	-	67 2 6	567 2 6	104 3 4	-	-	-	-	104 3 4		
10. g 7,110 14 0	3¾	-	12 0 0	15 16 5	7,138 10 5	-	6 0 0	-	-	-	6 0 0		
11. 4,563 5 0	5	50 12 5	250 12 9	-	4,864 10 2	218 10 0	-	-	-	490 14 4	709 4 4		
12. 9,174 10 5	1½	-	-	-	9,174 10 5	-	18 0 0	-	-	78 7 4	96 7 4		
13. 6,889 14 9	2	-	-	-	6,889 14 9	-	18 0 0	-	-	146 7 7	164 7 7		
14. 5,004 15 4	5	38 14 8	9,426 19 11	-	14,470 9 11	-	21 0 0	34 0 0	-	141 12 9	196 12 9		
15. 3,606 0 0	3	-	108 3 7	-	3,714 3 7	-	-	-	-	254 8 2	254 8 2		
16. 200 0 0	4½	-	-	-	200 0 0	108 11 8	-	-	-	286 8 3	394 19 11		
17. 600 0 0	4	-	8 0 0	-	608 0 0	50 15 0	-	-	-	102 11 8	153 6 8		
18. 6,764 17 2	3½	81 8 6	117 17 10	-	6,964 3 6	51 0 0	-	-	-	1,377 6 0	1,428 6 0		
19. 5,800 0 0	3	60 0 0	-	-	5,860 0 0	81 5 0	-	-	-	115 4 10	196 9 10		

d For debts of 100l. e For debts of 200l. f Including 1,200l. at 5 per cent. g For debts of 170l.
m Including 1409l. 11s. 8d. at 2½ per cent. n Reduced by consent of creditor. o Extinguished by consent of creditor.
s For debts of 115l. 18s. t For debts of 375l. u For debts of 1,211l. 1s. 7d. x For debts of 300l.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance	Balance	4.	5.	6.	7.	8.	9.
	in Treasurer's Hands on 1st Jan. 1864.	due to the Treasurers on 1st Jan. 1864.	Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.
COUNTY OF DERBY—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
20. Derby to Uttoxeter - -	257 7 2	- - -	852 0 0	- - -	- - -	- - -	0 6 0	- - -
21. Duffield to Heage - -	227 13 4	- - -	535 0 0	- - -	- - -	- - -	5 12 8	- - -
22. Glossop and Marple Bridge - -	122 12 1	- - -	673 9 2	- - -	- - -	- - -	3 2 8	- - -
23. Greenhill Moor and Eckington - -	218 12 1	- - -	616 0 0	- - -	- - -	- - -	11 9 7	- - -
24. Haddon and Bentley - -	158 10 9	- - -	260 16 4	128 0 3	10 0 0	0 13 6	- - -	- - -
25. Ideridgehay and Duffield - -	350 16 1	- - -	300 0 0	- - -	- - -	- - -	- - -	- - -
26. Mansfield and Chesterfield - -	- - -	32 0 3	696 6 8	- - -	- - -	- - -	45 0 0	- - -
27. Nottingham Road (from Derby to Risley) - -	242 9 3	- - -	638 0 0	- - -	- - -	- - -	0 9 0	- - -
28. Nottingham and Newhaven, Third District - -	184 1 9	- - -	1,180 0 0	- - -	- - -	- - -	- - -	- - -
29. Oakerthorpe and Ashborne - -	377 12 0	- - -	498 0 0	254 3 7	- - -	0 8 0	9 6 3	- - -
30. Owlter Bar - -	845 16 1	- - -	2,699 3 4	- - -	- - -	- - -	82 17 0	- - -
31. Sheffield and Chapel-en-le-Frith - -	1,164 9 9	- - -	2,584 14 6	- - -	- - -	4 14 6	84 9 0	- - -
32. Sheffield and Gander Lane - -	399 15 6	- - -	1,461 5 0	- - -	- - -	1 0 0	16 18 3	- - -
33. Sheffield and Glossop - -	32 17 1	- - -	553 0 11	177 9 9	- - -	0 5 0	32 12 1	- - -
34. Temple Normanton and Tibshelf - -	98 5 3	- - -	105 5 0	13 17 9	32 9 0	- - -	- - -	- - -
35. Tupton and Ashover - -	- - -	- - -	120 0 0	27 2 6	- - -	- - -	- - -	- - -
36. Wirksworth and Hulland Ward - -	184 18 3	- - -	362 10 0	- - -	- - -	0 9 6	- - -	- - -
£	8,844 16 0	32 0 3	31,784 12 1	1,154 0 2	777 9 0	9 3 0	407 14 4	- - -
COUNTY OF DEVON.								
1. Ashburton - -	868 11 10	- - -	1,322 5 6	52 18 4	- - -	- - -	0 7 10	- - -
2. Axminster - -	179 15 8	- - -	865 0 0	- - -	- - -	0 7 2	7 13 0	- - -
3. Barnstaple - -	1,118 16 9	- - -	3,641 0 0	- - -	- - -	3 19 3	4 14 8	- - -
4. Ditto, New Eastern Roads - -	264 7 10	- - -	567 7 9	- - -	- - -	- - -	- - -	- - -
5. Bideford - -	466 19 5	- - -	2,400 0 0	- - -	- - -	- - -	16 16 5	- - -
6. Braunton - -	380 11 2	- - -	427 0 0	- - -	- - -	- - -	14 12 0	- - -
7. Braunton and Ilfracombe - -	302 10 5	- - -	328 0 0	- - -	- - -	- - -	- - -	- - -
8. Combmartin - -	20 11 5	- - -	765 6 6	- - -	- - -	- - -	- - -	- - -
9. Countess Wear Bridge - -	518 18 6	- - -	66 11 2	- - -	- - -	- - -	18 1 2	- - -
10. Cullompton - -	231 0 1	- - -	109 0 0	- - -	30 0 0	- - -	- - -	- - -
11. Exeter - -	210 14 11	- - -	7,111 18 4	- - -	- - -	0 14 0	50 4 3	- - -
12. Exmouth Road - -	51 17 10	- - -	112 4 4	- - -	- - -	- - -	- - -	- - -
13. Great Torrington - -	426 8 4	- - -	1,305 10 0	- - -	- - -	1 2 0	- - -	- - -
14. Honiton - -	27 5 4	- - -	769 1 4	- - -	- - -	2 10 0	- - -	- - -
15. Honiton and Ilminster - -	126 1 5	- - -	207 7 8	- - -	- - -	- - -	- - -	- - -
16. Honiton and Sidmouth - -	192 12 9	- - -	283 1 8	10 0 0	- - -	0 1 0	- - -	- - -
17. Kingsbridge and Dartmouth - -	492 13 6	- - -	1,764 11 8	202 18 8	- - -	- - -	9 6 0	- - -
18. Modbury - -	0 19 6	- - -	780 0 0	- - -	- - -	0 5 0	10 17 0	- - -
19. Moretonhampstead - -	22 18 9	- - -	192 10 0	- - -	- - -	- - -	- - -	- - -
20. Newton Bushel - -	399 4 6	- - -	1,060 0 0	- - -	- - -	- - -	- - -	- - -
1. Plymouth, Eastern - -	219 14 11	- - -	680 0 0	- - -	- - -	- - -	- - -	- - -
2. Plymouth and Exeter Road - -	317 13 0	- - -	240 0 0	- - -	- - -	- - -	- - -	- - -
3. Plymouth and Tavistock - -	405 2 4	- - -	1,052 0 0	- - -	- - -	- - -	- - -	- - -
4. Sidmouth and Cullompton - -	- - -	0 4 7	127 5 0	- - -	- - -	- - -	- - -	- - -
5. South Molton - -	42 8 5	- - -	1,858 6 6	- - -	- - -	2 16 7	- - -	- - -
6. Tavistock - -	- - -	643 8 6	2,450 0 0	- - -	- - -	- - -	75 11 3	- - -
7. Teignmouth and Dawlish - -	754 11 8	- - -	1,140 0 0	206 18 3	- - -	- - -	- - -	- - -
8. Tiverton and New Road - -	1,120 14 1	- - -	2,243 6 8	13 13 2	- - -	- - -	- - -	- - -
9. Torquay - -	914 6 9	- - -	4,013 6 8	- - -	- - -	- - -	- - -	- - -
10. Totness and Bridgetown Pomeroy - -	278 19 11	- - -	2,098 14 9	- - -	- - -	- - -	- - -	- - -
	10,336 11 0	643 13 1	39,980 15 6	486 8 5	30 0 0	11 15 0	208 3 7	- - -
COUNTY OF DORSET.								
1. Backwater Bridge and Road - -	122 16 6	- - -	85 0 11	- - -	- - -	- - -	- - -	- - -
2. Blandford and Poole - -	213 5 9	- - -	408 5 0	- - -	- - -	- - -	3 10 0	- - -
3. Blandford and Wimborne - -	- - -	57 2 3	151 12 6	- - -	- - -	- - -	- - -	- - -
4. Bridport, First District - -	677 9 2	- - -	1,183 15 0	164 14 6	- - -	- - -	1 6 0	- - -
5. Bridport, Second District - -	733 10 1	- - -	950 0 0	167 11 3	- - -	- - -	- - -	- - -
6. Bridport and Broadwinsor - -	278 8 2	- - -	355 0 0	209 13 0	- - -	- - -	- - -	- - -

a Contract work.

b Including* payments to parishes.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
852 6 0	161 2 10	52 10 0	54 11 11	- - -	- - -	32 4 2	- - -	20 0 0	35 0 0
540 12 8	95 6 5	52 2 9	34 8 4	- - -	- - -	34 16 0	10 0 0	10 0 0	- - -
626 11 10	364 5 0	22 3 6	37 12 7	- - -	2 9 6	14 4 7	- - -	50 0 0	45 0 4
627 9 7	126 11 5	102 2 4	42 6 8	- - -	- - -	10 7 6	- - -	- - -	16 0 0
399 10 1	123 2 6	12 8 3	6 18 0	- - -	- - -	6 7 3	5 0 0	24 15 0	25 0 0
300 0 0	56 10 0	3 10 7	- - -	- - -	- - -	6 11 4	5 0 0	10 0 0	11 10 0
741 6 8	a 245 2 4	- - -	- - -	- - -	- - -	12 14 4	5 5 0	25 0 0	20 0 0
638 9 0	128 15 0	42 11 10	98 17 10	- - -	0 2 2	16 13 5	- - -	20 0 0	30 0 0
1,180 0 0	b 207 3 10	61 19 3	125 17 5	- - -	5 18 1	21 2 3	- - -	30 0 0	40 0 0
761 17 10	173 6 8	94 15 9	20 13 8	- - -	0 10 0	23 6 2	5 0 0	20 0 0	30 0 0
2,782 0 4	648 17 11	683 4 11	316 6 3	- - -	- - -	30 10 4	- - -	- - -	60 0 0
2,673 18 0	488 15 11	436 10 7	360 2 9	- - -	0 5 0	8 16 3	- - -	20 0 0	50 0 0
1,479 3 3	a 790 0 0	- - -	30 5 0	- - -	- - -	97 19 0	3 17 1	26 5 0	17 10 0
763 7 9	251 14 9	65 17 6	20 13 7	- - -	- - -	7 6 5	- - -	12 12 0	25 0 0
151 11 9	30 8 11	- - -	2 14 0	- - -	- - -	7 18 11	- - -	- - -	5 0 0
147 2 6	a 60 0 0	- - -	- - -	- - -	- - -	4 11 6	3 3 0	- - -	- - -
362 19 6	120 1 3	30 3 6	1 3 6	- - -	- - -	11 18 5	5 0 0	10 0 0	13 10 0
34,132 18 7	8,959 12 5	3,671 15 8	3,014 0 3	- - -	33 13 10	781 14 5	64 7 1	663 2 0	1,151 0 1
1,375 11 8	a 221 9 4	0 5 0	- - -	- - -	- - -	41 14 0	1 0 0	40 0 0	70 0 0
873 0 2	179 10 10	84 13 0	25 16 0	- - -	- - -	155 1 7	- - -	31 10 0	50 0 0
3,649 13 11	c 333 8 11	- - -	941 5 5	- - -	- - -	32 11 3	- - -	40 0 0	110 0 0
567 7 9	a 138 3 6	- - -	- - -	- - -	- - -	2 1 0	- - -	- - -	10 0 0
2,416 16 5	a 815 18 4	- - -	- - -	- - -	- - -	42 6 10	- - -	15 0 0	100 0 0
441 12 0	23 0 0	- - -	- - -	- - -	- - -	18 13 10	- - -	8 0 0	8 0 0
328 0 0	a 85 10 0	- - -	- - -	- - -	- - -	5 10 8	- - -	8 0 0	8 0 0
765 6 6	169 2 2	101 8 9	13 1 6	- - -	- - -	28 9 7	- - -	20 0 0	25 0 0
84 12 4	22 10 0	- - -	- - -	- - -	- - -	4 6 8	- - -	- - -	- - -
139 0 0	- - -	- - -	- - -	- - -	- - -	1 0 0	8 0 0	15 0 0	- - -
7,162 16 7	a 2,550 6 0	- - -	- - -	- - -	- - -	267 11 3	- - -	100 0 0	250 0 0
112 4 4	a 35 0 0	- - -	- - -	- - -	- - -	11 17 3	10 0 0	10 0 0	5 0 0
1,306 12 0	113 17 7	175 8 7	336 3 2	- - -	33 9 4	38 7 4	- - -	30 0 0	65 0 0
771 11 4	a 400 0 0	- - -	- - -	- - -	- - -	17 16 9	15 0 0	35 0 0	20 0 0
207 7 8	a 98 10 0	- - -	- - -	- - -	- - -	53 16 3	- - -	30 0 0	15 0 0
293 2 8	a 50 0 0	- - -	- - -	- - -	- - -	12 6 8	8 0 0	18 0 0	- - -
1,976 16 4	136 9 6	314 0 9	603 0 1	- - -	- - -	34 10 6	10 0 0	31 10 0	80 0 0
791 2 0	62 18 0	12 0 10	214 13 2	- - -	0 15 0	4 3 4	- - -	20 0 0	20 0 0
192 10 0	- - -	- - -	- - -	- - -	- - -	2 7 3	5 0 0	10 0 0	4 0 0
1,060 0 0	a 269 10 0	- - -	- - -	- - -	- - -	26 17 0	- - -	20 0 0	40 0 0
680 0 0	a 250 0 0	- - -	- - -	- - -	- - -	22 19 8	- - -	36 15 0	40 0 0
240 0 0	- - -	- - -	- - -	- - -	- - -	3 10 0	- - -	- - -	- - -
1,052 0 0	117 10 0	41 11 0	402 18 0	- - -	- - -	31 6 1	- - -	31 10 0	100 0 0
127 5 0	34 0 0	31 0 0	- - -	- - -	- - -	4 5 0	- - -	- - -	- - -
1,861 3 1	307 1 5	107 5 9	- - -	- - -	18 9 6	26 9 6	10 0 0	10 0 0	75 0 0
2,525 11 3	925 15 1	379 18 2	139 15 5	- - -	- - -	118 0 1	- - -	35 0 0	110 0 0
1,346 18 3	a 206 18 3	- - -	- - -	- - -	- - -	28 8 5	- - -	52 10 0	50 0 0
2,256 19 10	d 424 19 6	- - -	- - -	- - -	- - -	12 1 11	18 15 0	40 0 0	100 0 0
4,013 6 8	c 1,835 19 2	- - -	- - -	- - -	25 4 9	84 16 10	- - -	60 0 0	100 0 0
2,098 14 9	a 645 1 4	- - -	31 3 2	- - -	10 2 5	108 14 8	- - -	40 0 0	50 0 0
40,717 2 6	10,452 8 11	1,247 11 10	2,707 15 11	- - -	88 1 0	1,242 1 2	85 15 0	787 15 0	1,505 0 0
85 0 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
411 15 0	83 19 8	42 7 9	24 5 7	- - -	- - -	27 4 0	- - -	20 0 0	30 0 0
151 12 6	- - -	- - -	- - -	- - -	- - -	2 14 6	- - -	- - -	- - -
1,349 15 6	54 10 4	155 10 11	167 2 9	- - -	- - -	16 15 2	- - -	70 0 0	50 0 0
1,117 11 3	59 2 2	56 4 2	76 15 1	- - -	- - -	13 12 7	- - -	20 0 0	26 0 0
564 13 0	45 14 5	100 2 6	60 10 11	- - -	- - -	9 11 10	- - -	35 0 0	15 0 0

(Continued on page 20.)

c Including contract work.

d Including payment to parishes.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF DERBY—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
20. Derby to Uttoxeter - - -	- - -	323 6 8	67 10 6	- - -	12 18 8	- - -	759 4
21. Duffield to Heague - - -	- - -	308 8 9	- - -	133 0 0	6 3 0	- - -	684 5
22. Glossop and Marple Bridge - - -	- - -	115 10 10	- - -	- - -	4 17 4	- - -	656 3
23. Greenhill Moor and Eckington - - -	43 14 8	115 2 0	- - -	- - -	1 5 9	- - -	457 10
24. Haddon and Bentley - - -	8 17 11	- - -	- - -	- - -	8 7 0	10 0 0	230 15
25. Ideridgehay and Duffield - - -	- - -	56 0 6	- - -	a 380 4 9	17 3 11	- - -	546 11
26. Mansfield and Chesterfield - - -	- - -	124 0 0	- - -	200 0 0	28 9 0	- - -	660 10
27. Nottingham Road (from Derby to Risley) - - -	2 2 0	38 12 5	45 6 0	- - -	19 0 11	- - -	442 1
28. Nottingham and Newhaven (Third District) - - -	116 11 3	251 18 0	- - -	382 5 0	52 17 3	- - -	1,295 12
29. Oakerthorpe and Ashborne - - -	- - -	55 5 9	- - -	b 420 0 0	25 15 4	- - -	868 13
30. Owlter Bar - - -	91 0 0	249 10 2	- - -	c 497 12 0	27 19 7	- - -	2,605 1
31. Sheffield and Chapel-en-le-Frith - - -	18 5 9	678 14 8	12 16 0	d 140 0 0	10 9 9	- - -	2,224 16
32. Sheffield and Gander Lane - - -	57 4 9	94 19 5	- - -	- - -	27 2 9	- - -	1,145 3
33. Sheffield and Glossop - - -	- - -	94 15 0	- - -	180 6 10	4 10 4	- - -	662 16
34. Temple Normanton and Tibshelf - - -	8 5 10	57 8 3	- - -	- - -	7 8 6	32 9 0	151 13
35. Tupton and Ashover - - -	27 13 11	- - -	- - -	- - -	3 10 7	- - -	98 19
36. Wirksworth and Hulland Ward - - -	26 4 1	45 10 10	- - -	e 202 10 0	16 10 4	- - -	482 11
£	1,389 5 0	5,131 17 9	549 7 3	5,727 7 7	678 12 3	777 9 0	32,593 4
COUNTY OF DEVON.							
1. Ashburton - - -	6 9 2	790 14 10	6 10 0	f 350 0 0	44 18 6	- - -	1,573 0
2. Axminster - - -	2 12 6	83 13 5	- - -	- - -	50 10 11	- - -	663 8
3. Barnstaple - - -	329 18 8	1,521 1 5	- - -	g 570 0 0	95 14 1	- - -	3,973 19
4. Ditto, New Eastern Roads - - -	- - -	623 10 1	- - -	- - -	7 2 0	- - -	780 16
5. Bideford - - -	9 19 2	557 10 8	10 18 2	i 702 0 6	38 18 8	- - -	2,292 12
6. Braunton - - -	8 9 10	326 5 0	- - -	- - -	37 13 6	- - -	430 2
7. Braunton and Ilfracombe - - -	- - -	210 0 6	- - -	- - -	14 0 6	- - -	331 1
8. Combmartin - - -	- - -	362 7 6	- - -	- - -	13 10 9	- - -	733 0
9. Countess Wear Bridge - - -	- - -	- - -	- - -	- - -	- - -	- - -	26 16
10. Cullompton - - -	- - -	- - -	- - -	- - -	1 18 8	30 0 0	55 18
11. Exeter - - -	11 0 1	1,459 3 4	123 0 0	l 1,955 0 0	127 5 10	- - -	6,843 6
12. Exmouth Road - - -	- - -	16 7 9	- - -	50 0 0	6 3 3	- - -	144 8
13. Great Torrington - - -	- - -	485 0 10	- - -	- - -	18 18 8	- - -	1,296 5
14. Honiton - - -	- - -	188 11 6	- - -	- - -	12 0 4	- - -	688 8
15. Honiton and Ilminster - - -	- - -	167 3 9	- - -	- - -	6 19 5	- - -	371 9
16. Honiton and Sidmouth - - -	- - -	85 0 0	- - -	n 160 0 0	9 17 6	- - -	343 4
17. Kingsbridge and Dartmouth - - -	43 7 0	608 18 0	- - -	f 380 0 0	55 14 9	- - -	2,297 10
18. Modbury - - -	- - -	403 7 10	- - -	- - -	10 9 6	- - -	748 7
19. Moretonhampstead - - -	14 0 0	- - -	- - -	- - -	8 4 8	- - -	43 11
20. Newton Bushel - - -	- - -	200 13 10	174 1 7	r 270 0 0	48 1 9	- - -	1,049 4
21. Plymouth, Eastern - - -	- - -	92 9 10	40 5 0	s 198 10 0	15 11 8	- - -	696 11
22. Plymouth and Exeter Road - - -	- - -	141 0 3	- - -	r 285 0 0	- - -	- - -	429 10
23. Plymouth and Tavistock - - -	8 6 2	175 4 8	- - -	- - -	4 11 6	- - -	912 17
24. Sidmouth and Cullompton - - -	30 0 0	1 17 5	- - -	- - -	8 12 6	- - -	109 14
25. South Molton - - -	- - -	1,299 19 3	- - -	- - -	64 19 11	- - -	1,919 5
26. Tavistock - - -	5 0 11	242 1 3	- - -	y 285 18 9	66 10 8	- - -	2,308 0
27. Teignmouth and Dawlish - - -	81 17 4	845 5 2	- - -	- - -	68 9 10	- - -	1,333 9
28. Tiverton and New Road - - -	31 6 10	964 7 7	- - -	aa 1,087 18 0	91 3 9	- - -	2,770 12
29. Torquay - - -	- - -	1,251 17 8	52 17 6	cc 1,380 0 0	43 8 0	- - -	4,834 3
30. Totness and Bridgetown Pomeroy - - -	- - -	997 18 5	1 10 6	- - -	14 6 2	- - -	1,898 16
£	582 7 8	14,101 11 9	409 2 9	7,674 7 3	985 17 3	30 0 0	41,899 15
COUNTY OF DORSET.							
1. Backwater Bridge and Road - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2. Blandford and Poole - - -	19 11 2	29 15 0	- - -	- - -	9 0 10	- - -	286 4
3. Blandford and Wimborne - - -	100 0 0	- - -	- - -	- - -	21 8 - 3	- - -	124 2
4. Bridport, First District - - -	- - -	450 3 5	- - -	ff 484 0 0	29 19 9	- - -	1,478 2
5. Bridport, Second District - - -	- - -	333 14 0	- - -	gg 530 14 7	13 2 2	- - -	1,129 4
6. Bridport and Broadwinsor - - -	- - -	15 12 0	- - -	450 0 0	12 17 8	- - -	744 9

(Continued from page 19.)

a For debts of 875*l.* 10*s.* b For debts of 510*l.* c For debts of 572*l.* 10*s.* d For debts of 250*l.*
i For debts of 750*l.* k Including 1,300*l.* at 4 and 1,450*l.* at 4½ per cent. l For debts of 2,000*l.* m Including 1,850*l.* at 3½ per cent.
r For debts of 300*l.* s For debts of 200*l.* t Including 100*l.* at 4 per cent. u Including 1,200*l.* at 4½ per cent.
bb Including 5,923*l.* at 1½ per cent. cc For debts of 1,400*l.* dd Including 350*l.* at 5 per cent.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
8,210 0 0	4	5 0 0	3 17 10	-	8,218 17 10	71 0 0	-	-	-	350 8 5	421 8 5
6,168 16 7	5	-	-	-	6,168 16 7	-	-	-	-	84 0 9	84 0 9
3,326 5 0	3½	-	16 6 6	-	3,342 11 6	-	-	-	-	143 0 3	143 0 3
2,090 0 0	5	40 7 5	104 10 0	-	2,234 17 5	102 13 4	-	-	-	388 11 4	491 4 8
5,150 0 0	5	-	9,655 15 0	-	14,805 15 0	-	-	-	27 5 0	327 4 11	354 9 11
1,987 0 0	2	-	39 14 9	-	2,026 14 9	52 0 0	-	-	-	104 5 0	156 5 0
2,900 0 0	4	-	-	-	2,900 0 0	-	-	-	-	48 15 9	48 15 9
850 0 0	4 & 5	-	-	-	850 0 0	53 3 4	-	-	-	438 16 8	492 0 0
6,061 10 0	4	-	-	-	6,061 10 0	-	-	-	-	68 9 5	68 9 5
1,150 0 0	3½	-	40 5 0	-	1,190 5 0	-	-	-	-	270 16 6	270 16 6
5,457 13 4	4	168 7 0	218 6 0	-	5,844 6 4	-	-	-	-	1,022 15 3	1,022 15 3
22,343 0 0	3	40 9 6	954 14 7	-	23,338 4 1	215 8 4	-	-	-	1,613 11 1	1,828 19 5
2,310 0 0	4	-	18 10 0	-	2,328 10 0	-	-	-	-	733 15 9	733 15 9
4,546 8 2	2	-	-	-	4,546 8 2	-	91 6 7	-	-	133 8 5	224 15 0
2,870 0 0	2	-	-	-	2,870 0 0	-	-	-	-	98 3 7	98 3 7
1,400 0 0	none	-	-	-	1,400 0 0	-	-	-	-	48 3 6	48 3 6
2,400 0 0	1½	-	36 0 0	-	2,436 0 0	-	-	-	-	65 5 10	65 5 10
162,411 19 2	-	532 2 11	25,595 9 0	82 18 11	188,622 10 0	1,286 10 0	154 6 7	34 0 0	27 5 0	10,435 8 8	11,937 10 3
16,500 0 0	4 to 5	-	673 3 6	-	17,173 3 6	-	-	-	-	671 2 8	671 2 8
2,150 0 0	4	-	-	-	2,150 0 0	-	-	-	-	389 7 7	389 7 7
28,175 0 0	5	-	357 10 0	-	28,532 10 0	-	-	1 0 0	6 0 0	794 10 11	801 10 11
6,605 0 0	5	-	879 15 0	-	7,484 15 0	-	-	-	-	50 19 0	50 19 0
13,755 0 0	3½	-	432 11 0	-	14,187 11 0	-	-	-	-	591 3 6	591 3 6
6,517 0 0	5	-	1,358 9 1	-	7,875 9 1	-	-	-	-	392 1 0	392 1 0
4,157 0 0	5	-	2,216 16 10	-	6,373 16 10	-	-	-	-	299 8 9	299 8 9
7,247 10 0	5	-	2,363 12 9	-	9,611 2 9	-	-	-	-	52 17 8	52 17 8
1,177 0 0	none	-	-	-	1,175 0 0	-	-	-	-	576 14 2	576 14 2
6,975 0 0	5	-	5,954 10 7	-	12,929 10 7	-	-	-	-	314 1 5	314 1 5
34,850 0 0	4	637 11 6	3,411 15 10	-	38,899 7 4	-	-	-	-	530 5 0	530 5 0
350 0 0	4 & 4½	-	2 13 6	-	352 18 6	-	-	-	-	19 13 11	19 13 11
10,026 10 0	4 & 4½	-	453 18 9	-	10,480 8 9	-	-	-	-	436 14 10	436 14 10
5,350 0 0	3½	-	-	-	5,350 0 0	-	-	-	-	110 8 1	110 8 1
11,367 2 6	5	-	14,149 0 0	38 0 4	25,554 2 10	-	-	-	-	-	-
3,200 0 0	2½	-	-	-	3,200 0 0	-	-	-	-	142 11 3	142 11 3
17,628 4 9	5	-	17,025 13 11	-	34,653 18 8	-	-	-	-	171 19 3	171 19 3
26,268 0 0	3	-	2,661 16 10	-	28,929 16 10	-	-	-	-	43 13 10	43 13 10
4,397 0 0	p 1d.	-	q	-	4,397 0 0	-	-	-	33 11 9	171 16 10	205 8 7
4,729 11 10	4	-	77 1 6	-	4,806 13 4	-	-	-	-	410 0 4	410 0 4
2,000 0 0	4½	-	-	-	2,000 0 0	-	-	-	-	203 3 9	203 3 9
2,500 0 0	4	-	20 0 0	-	2,520 0 0	-	-	-	-	128 2 9	128 2 9
4,350 0 0	4	-	-	-	4,350 0 0	-	-	-	-	544 4 11	544 4 11
6,775 0 0	5	-	5,495 12 6	-	12,270 12 6	38 15 0	-	-	25 1 8	17 5 6	81 17 2
25,318 10 9	4 & 5	239 0 0	1,206 18 6	15 13 10	26,780 3 1	-	-	-	-	-	-
5,790 0 0	4	50 0 0	115 16 0	425 17 7	6,381 13 7	-	-	-	-	-	-
24,825 0 0	5	8 15 0	12,448 13 9	-	37,282 8 9	-	-	-	-	768 0 11	768 0 11
440,823 0 0	2½	-	-	-	40,823 0 0	481 13 4	-	-	-	607 1 4	1,088 14 8
23,600 0 0	4 to 5	-	576 6 3	-	24,176 6 3	59 10 0	-	-	-	93 9 6	152 19 6
24,700 0 0	4	-	499 0 0	-	25,199 0 0	-	-	-	-	478 18 0	478 18 0
372,104 9 10	-	935 6 6	72,381 1 1	479 11 9	445,900 9 2	579 18 4	-	1 0 0	65 8 5	9,009 16 8	9,656 3 5
5,755 0 0	5	-	863 5 0	-	6,618 5 0	-	-	-	-	207 17 5	207 17 5
1,400 0 0	4½	-	99 15 0	-	1,499 15 0	4 0 0	-	-	-	338 16 9	342 16 9
1,800 0 0	2½	100 0 0	ee	29 12 6	1,929 12 6	-	-	-	-	-	-
13,845 0 0	3	39 0 4	424 7 0	-	14,808 7 4	-	164 14 6	-	-	549 2 4	713 16 10
15,841 14 2	2	-	316 16 8	-	16,158 10 10	-	-	-	-	721 16 7	721 16 7
3,891 0 0	3	2 1 0	70 7 2	-	3,963 8 2	-	-	-	-	98 11 10	98 11 10

e For debts of 675l.

f For debts of 500l.

g For debts of 600l.

h Including 9,025l. at 4 per cent.

a For debts of 200l.

o Including 1,650l. at 4 per cent.

p Reduced by Provisional Order.

q Extinguished by Provisional Order.

x Including 1,250l. at 4½ per cent.

y For debts of 305l.

z Including 700l. at 4 per cent.

aa For debts of 1,899l.

ee Not payable until the Act is paid for.

ff For debts of 560l.

gg For debts of 843l. ss. 7d.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi- of the Tol
	£	s.	d.	£	s.	d.	£	s.	d.	£
COUNTY OF DORSET—cont.										
7. Cerne Abbas - - -	82	3	2	-	-	-	301	0	0	-
8. Dorchester and Wool - -	113	13	1	-	-	-	390	15	6	-
9. Harnham, Blandford, and Dor- chester - - -	435	11	4	-	-	-	1,349	9	10	-
10. Lyme Regis - - -	233	17	9	-	-	-	913	10	0	-
11. Ditto Crewkerne Branch - -	12	17	10	-	-	-	62	0	0	-
12. Maiden Newton - - -	51	4	3	-	-	-	1,031	0	0	-
13. Poole - - -	554	16	9	-	-	-	1,390	0	0	-
14. Shaftesbury, Old and New b -	304	0	9	-	-	-	1,228	0	0	-
15. Sherborne - - -	214	12	3	-	-	-	1,332	6	4	-
16. Vale of Blackmoor - - -	982	1	1	-	-	-	1,217	15	7	-
17. Wareham (Three Branches) -	371	16	1	-	-	-	1,042	0	0	-
18. Weymouth, Melcombe Regis, and Dorchester - - -	99	1	3	-	-	-	1,340	8	5	-
19. Wimborne and Piddletown -	336	13	4	-	-	-	402	10	0	-
	5,817	18	7	57	2	3	15,134	9	1	604
							13	9		2
COUNTY OF DURHAM.										
1. Bishopwearmouth and Norton -	158	17	8	-	-	-	1,000	15	0	-
2. Boroughbridge and Durham (part)	239	18	3	-	-	-	867	1	4	-
3. Bowes and Sunderland Bridge -	-	-	-	250	3	8	1,065	0	0	-
4. Catterick Bridge to Durham -	128	11	1	-	-	-	1,080	0	0	-
5. Darlington, or Angel Inn and Barton Lane End - - -	237	0	10	-	-	-	780	0	0	-
6. Darlington and Cockerton Bridge (united) - - -	11	13	5	-	-	-	629	12	0	-
7. Derwent and Shotley Bridge -	202	8	2	-	-	-	785	0	0	-
8. Durham and Shotley Bridge -	134	10	11	-	-	-	712	3	10	-
9. Durham and Tyne Bridge - -	-	-	-	821	1	11	2,595	0	0	-
10. Edmondbyers - - -	7	4	5	-	-	-	177	10	3	-
11. Eggleston Roads - - -	182	8	6	-	-	-	705	16	1	-
12. Gateshead and Hexham - -	75	0	8	-	-	-	1,600	18	2	-
13. Lobley Hill - - -	235	19	2	-	-	-	2,420	15	0	-
14. South Shields - - -	140	12	7	-	-	-	425	18	0	-
15. Stockton and Barnard Castle -	60	1	6	-	-	-	630	0	0	-
16. Sunderland and Durham - -	-	-	-	16	3	10	804	3	4	-
17. Wearmouth Bridge to Tyne Bridge and Branch - - -	346	5	5	-	-	-	1,838	16	8	-
18. West Auckland - - -	-	-	-	289	2	0	925	5	0	-
	2,160	12	7	1,376	11	5	19,043	14	8	519
							17	9		12
COUNTY OF ESSEX.										
1. Epping and Ongar - - -	162	8	6	-	-	-	1,738	15	0	-
2. Essex, First District - - -	702	15	9	-	-	-	2,749	7	1	-
3. Essex, Second District - - -	25	10	6	-	-	-	205	16	10	-
4. Hockerill - - -	241	10	4	-	-	-	980	0	0	-
5. Middlesex and Essex - - -	370	9	8	-	-	-	13,683	19	8	-
	1,502	14	9	-	-	-	19,357	18	7	-
COUNTY OF GLOUCESTER.										
1. Berkeley, Dursley, Wooton-under- Edge, Frocester, and Cainscross -	676	4	9	-	-	-	3,597	17	11	-
2. Bibury and Dancy's Fancy - -	-	-	-	36	0	11	178	0	0	-
3. Bristol (Nine Districts) - -	3,711	15	9	-	-	-	15,116	6	2	-
4. Campden and Clifford - - -	14	15	2	-	-	-	335	7	11	-

a Contract work.

b Local Act expired 1st of November 1864.

c Including proceeds of sale of toll houses, &c.

f Including team labour, &c.

g Including contract work.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7. 301 0 0	a 140 0 6	- - -	- - -	- - -	- - -	33 16 3	- - -	25 0 0	- - -
8. 390 15 6	34 4 8	32 3 0	33 8 5	- - -	- - -	11 13 6	- - -	15 10 0	25 0 0
9. 1,381 9 0	281 18 5	97 15 9	135 1 7	- - -	0 12 6	49 5 4	25 0 0	60 0 0	150 0 0
0. 913 10 0	210 12 3	63 0 0	100 0 0	- - -	- - -	96 1 7	13 2 0	81 0 0	45 0 0
1. 124 15 0	30 0 0	10 0 0	20 0 0	- - -	- - -	- - -	2 0 0	10 0 0	- - -
2. 1,035 4 6	175 15 8	82 11 9	191 18 8	- - -	8 19 1	53 2 2	25 0 0	55 0 0	50 0 0
3. 1,396 16 6	386 14 2	326 2 0	48 10 4	- - -	- - -	39 10 4	- - -	50 0 0	30 0 0
4. 2,243 11 7	d 1,636 4 6	185 13 0	301 18 4	60 3 4	- - -	104 7 2	- - -	e 42 10 0	e 150 0 0
5. 1,372 11 10	450 9 10	268 11 2	163 8 5	- - -	34 14 10	70 17 10	- - -	40 0 0	100 0 0
6. 1,272 13 1	f 780 2 4	- - -	- - -	- - -	- - -	13 18 0	- - -	29 0 0	65 0 0
7. 1,042 6 0	255 3 7	180 0 4	- - -	- - -	- - -	31 13 7	- - -	60 0 0	50 0 0
8. 1,356 8 5	239 19 10	245 11 8	256 5 0	50 0 0	1 6 7	258 3 5	- - -	45 0 0	76 0 0
9. 402 10 0	a 159 0 0	- - -	- - -	- - -	- - -	9 10 8	- - -	25 0 0	- - -
16,913 19 7	5,923 12 4	1,845 14 0	1,579 5 1	110 3 4	45 13 0	841 17 11	65 2 0	683 0 0	862 0 0
1. 1,001 8 0	336 18 7	149 0 4	180 6 2	- - -	- - -	44 17 10	10 0 0	20 0 0	80 0 0
2. 868 1 10	247 4 1	155 11 0	196 5 9	- - -	- - -	93 8 11	- - -	30 0 0	43 0 0
3. 1,065 0 0	186 8 8	177 17 10	208 10 8	- - -	- - -	23 8 5	- - -	30 0 0	66 0 0
4. 1,085 1 6	253 2 9	96 9 10	357 8 10	- - -	2 9 9	25 8 1	10 0 0	30 0 0	120 0 0
5. 793 0 0	72 9 1	6 18 0	56 13 6	- - -	0 11 6	12 1 11	- - -	20 0 0	20 0 0
6. 646 15 3	224 5 0	87 15 9	154 18 6	- - -	- - -	23 18 3	- - -	55 0 0	60 0 0
7. 870 0 0	203 15 7	172 8 6	33 14 4	- - -	- - -	- - -	- - -	- - -	25 0 0
8. 722 3 10	186 17 6	95 6 0	147 5 0	- - -	- - -	3 16 6	10 0 0	15 0 0	20 0 0
9. 2,606 9 4	693 4 3	311 19 10	503 17 10	- - -	- - -	37 9 11	- - -	30 0 0	120 0 0
0. 177 10 3	82 4 6	54 1 0	25 16 0	- - -	- - -	0 14 3	- - -	5 0 0	15 0 0
1. 709 8 1	109 14 8	123 16 5	195 2 0	- - -	- - -	12 19 5	- - -	26 5 0	15 0 0
2. 1,603 18 2	770 10 7	244 13 4	156 2 0	- - -	- - -	241 13 4	- - -	35 0 0	60 0 0
3. 2,646 14 9	1,055 8 8	368 10 1	394 7 8	- - -	2 5 0	83 18 5	30 0 0	8 0 0	100 0 0
4. 425 18 0	g 135 14 9	5 0 0	0 14 0	- - -	- - -	1 13 6	5 0 0	12 10 0	20 0 0
5. 630 10 0	130 1 0	115 2 0	169 1 9	- - -	- - -	22 6 8	- - -	20 0 0	47 0 0
6. 804 3 4	316 12 10	82 9 11	120 10 9	25 15 9	1 0 0	58 13 9	21 5 0	23 6 8	57 10 0
7. 1,838 16 8	339 19 5	232 6 6	118 10 0	- - -	- - -	39 14 0	30 0 0	20 0 0	80 0 0
8. 1,336 7 0	258 3 7	255 16 4	454 0 0	- - -	10 2 0	20 19 4	10 0 0	25 0 0	50 0 0
19,831 6 0	5,602 15 6	2,735 2 8	3,473 4 9	25 15 9	16 8 3	751 19 6	126 5 0	405 1 8	998 10 0
1. 1,773 0 6	356 14 2	256 1 11	768 5 9	- - -	- - -	113 14 9	40 0 0	40 0 0	100 0 0
2. 2,930 5 7	762 8 8	727 8 11	724 1 3	- - -	- - -	256 10 7	- - -	100 0 0	239 10 0
3. 205 16 10	34 0 0	47 14 0	93 19 6	- - -	- - -	21 9 4	- - -	20 0 0	- - -
4. 1,022 14 6	263 6 4	128 0 11	242 10 9	- - -	61 4 9	40 14 9	10 0 0	30 0 0	75 0 0
5. 14,639 16 7	3,523 0 9	3,004 10 0	3,313 2 8	- - -	- - -	535 15 5	- - -	h 525 0 0	h 500 0 0
20,571 14 0	4,939 9 11	4,163 15 9	5,141 19 11	- - -	61 4 9	968 4 10	50 0 0	715 0 0	914 10 0
1. 3,679 18 2	927 16 0	500 15 11	738 6 0	- - -	- - -	137 10 1	- - -	66 15 0	175 0 0
2. 330 2 2	87 1 0	23 15 5	29 10 0	- - -	- - -	- - -	- - -	30 0 10	- - -
3. 15,372 6 5	3,105 10 3	2,566 8 8	3,361 18 2	- - -	203 5 1	571 1 9	- - -	i 322 10 0	839 16 0
4. 335 12 11	116 17 8	49 3 10	50 6 8	- - -	12 14 7	19 14 8	- - -	15 0 0	- - -

d Including 1,057l. 14s. 10d. divided among the parishes on the trust ceasing.

e For 1½ year.

h For 1¼ year.

i Including office clerk 172l. 10s.

(Continued from page 23.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF DORSET—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
7. Cerne Abbas - - -	33 15 10	55 2 10	- - -	- - -	2 15 0	- - -	290 10
8. Dorchester and Wool - - -	7 10 0	73 5 3	- - -	- - -	1 4 0	- - -	233 18 1
9. Harnham, Blandford, and Dorchester - - -	- - -	369 15 0	- - -	- - -	61 14 0	- - -	1,231 2
10. Lyme Regis - - -	- - -	276 18 3	- - -	b 120 0 0	35 10 4	- - -	1,041 4
11. Ditto Crewkerne Branch - - -	- - -	20 9 4	- - -	- - -	2 0 0	- - -	94 9
12. Maiden Newton - - -	- - -	81 6 1	124 9 3	264 11 5	33 14 2	- - -	1,146 8
13. Poole - - -	- - -	363 8 10	273 7 8	200 0 0	39 10 11	- - -	1,757 4
14. Shaftesbury, Old and New - - -	30 0 0	- - -	- - -	- - -	36 16 0	- - -	2,547 12
15. Sherborne - - -	- - -	163 12 9	75 1 11	199 18 0	14 16 2	- - -	1,581 10
16. Vale of Blackmoor - - -	10 6 8	198 1 6	- - -	c 589 0 0	d 92 4 0	- - -	1,777 12
17. Wareham (Three Branches) - - -	254 14 6	191 11 6	- - -	- - -	9 1 0	- - -	1,032 4
18. Weymouth, Melcombe Regis, and Dorchester - - -	- - -	112 2 6	242 6 9	- - -	16 13 8	- - -	1,543 9
19. Wimborne and Piddletown - - -	10 10 7	207 7 9	- - -	- - -	24 12 0	- - -	436 1
£	466 8 9	2,942 6 0	715 5 7	2,838 4 0	456 19 11	- - -	18,475 11
COUNTY OF DURHAM.							
1. Bishopwearmouth and Norton - - -	10 16 0	120 18 10	- - -	- - -	19 3 2	- - -	972 0 1
2. Boroughbridge and Durham (part) - - -	- - -	39 18 0	- - -	200 0 0	13 17 7	- - -	1,019 0
3. Bowes and Sunderland Bridge - - -	5 16 0	15 6 6	- - -	- - -	26 9 7	- - -	744 14
4. Catterick Bridge to Durham - - -	- - -	205 1 3	- - -	e 68 0 0	20 5 10	- - -	1,188 6
5. Darlington, or Angel Inn and Barton Lane End - - -	- - -	179 10 9	- - -	200 0 0	19 6 9	12 0 0	599 11
6. Darlington and Cockerton Bridge (united) - - -	- - -	12 10 0	- - -	- - -	17 16 5	- - -	636 3 1
7. Derwent and Shotley Bridge - - -	- - -	292 1 1	22 9 1	- - -	1 10 6	- - -	750 19
8. Durham and Shotley Bridge - - -	29 4 10	- - -	- - -	- - -	72 18 10	- - -	580 8
9. Durham and Tyne Bridge - - -	25 0 0	210 0 2	- - -	- - -	51 9 6	- - -	1,983 1
10. Edmondhyers - - -	- - -	- - -	- - -	- - -	2 0 4	- - -	184 16
11. Eggleston Roads - - -	- - -	37 19 6	120 0 0	- - -	8 2 5	- - -	648 19
12. Gate-head and Hexham - - -	- - -	8 4 6	- - -	101 15 6	17 10 6	- - -	1,635 9
13. Lobley Hill - - -	50 9 0	436 1 5	- - -	- - -	60 14 5	- - -	2,589 14
14. South Shields - - -	- - -	54 5 0	- - -	154 0 0	0 10 0	- - -	389 7
15. Stockton and Barnard Castle - - -	- - -	39 3 0	- - -	- - -	21 14 7	- - -	564 9
16. Sunderland and Durham - - -	14 2 6	12 10 0	- - -	- - -	12 14 8	- - -	746 11 1
17. Wearmouth Bridge to Tyne Bridge and Branch - - -	54 18 11	122 13 6	- - -	620 0 0	62 13 4	- - -	1,720 15
18. West Auckland - - -	- - -	4 9 9	- - -	- - -	8 16 10	- - -	1,097 7 1
£	190 7 3	1,790 8 3	142 9 1	1,343 15 6	437 15 3	12 0 0	18,051 18
COUNTY OF ESSEX.							
1. Epping and Ongar - - -	- - -	25 0 0	- - -	- - -	4 1 3	- - -	1,703 17 1
2. Essex, First District - - -	2 10 10	- - -	34 9 1	- - -	26 1 9	- - -	2,873 1
3. Essex, Second District - - -	- - -	- - -	- - -	- - -	- - -	- - -	217 2 1
4. Hockerhill - - -	4 17 10	4 17 1	- - -	- - -	16 0 0	- - -	876 12
5. Middlesex and Essex - - -	41 0 6	- - -	10 0 0	- - -	2,872 2 9	- - -	14,324 12
£	48 9 2	29 17 1	44 9 1	- - -	2,918 5 9	- - -	19,995 6
COUNTY OF GLOUCESTER.							
1. Berkeley, Dursley, Wotton-under-Edge, Frocester, and Cainscross - - -	8 14 6	226 7 1	- - -	1,249 10 0	91 6 1	- - -	4,122 0
2. Bibury and Dancy's Fancy - - -	- - -	12 4 2	- - -	k 45 10 0	- - -	- - -	228 1
3. Bristol (Nine Districts) - - -	147 18 8	380 16 7	581 12 5	2,300 0 0	329 7 9	- - -	14,710 5
4. Campden and Clifford - - -	- - -	34 0 3	- - -	- - -	9 9 8	- - -	307 7

a Reduced by Provisional Order.

b For debts of 200l.

c For debts of 700l.

g Not increased since last return.

h Including 150l. unclaimed.

i Reduced on part of debt by Provisional Order.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,264 3 4	4 1 1/2	12 1 2	38 11 11	- - -	4,314 16 5	- - -	- - -	- - -	- - -	92 12 9	92 12 9
1,625 0 0	4	-	- - -	- - -	1,625 0 0	- - -	- - -	- - -	- - -	270 9 9	270 9 9
8,570 0 0	5	-	100 0 0	- - -	8,670 0 0	- - -	- - -	- - -	- - -	585 17 9	585 17 9
6,250 0 0	3 1/4 & 3 1/2	-	75 0 0	- - -	6,325 0 0	119 9 9	- - -	- - -	- - -	106 3 4	225 13 1
700 0 0	3	-	- - -	- - -	700 0 0	- - -	- - -	- - -	- - -	43 3 6	43 3 6
1,431 2 5	4 1/2 & 5	-	- - -	59 19 6	1,491 1 11	- - -	- - -	- - -	- - -	- - -	- - -
9,300 0 0	4	268 16 4	158 18 6	- - -	9,727 14 10	- - -	- - -	- - -	- - -	194 9 0	194 9 0
3,000 0 0	4	-	- - -	- - -	3,000 0 0	34 8 8	- - -	- - -	- - -	5 13 2	40 1 10
5,050 0 0	4	67 12 10	162 0 0	- - -	5,279 12 10	- - -	- - -	- - -	- - -	477 1 8	477 1 8
4,850 0 0	4	46 8 4	2 8 6	- - -	4,898 16 10	- - -	- - -	- - -	- - -	381 17 7	381 17 7
2,300 0 0	5	-	- - -	87 19 9	2,387 19 9	- - -	- - -	- - -	- - -	- - -	- - -
23,865 0 0	5	51 8 8	23,114 11 11	- - -	47,031 0 7	- - -	- - -	- - -	- - -	303 2 4	303 2 4
113,737 19 11	- -	587 8 8	25,426 1 8	177 11 9	139,929 2 0	157 18 5	164 14 6	- - -	- - -	4,376 15 9	4,699 8 8
2,414 0 0	5	81 13 4	- - -	- - -	2,495 13 4	- - -	- - -	- - -	- - -	188 4 9	188 4 9
730 0 0	5	-	- - -	- - -	730 0 0	- - -	- - -	- - -	- - -	88 19 9	88 19 9
100 0 0	5	-	- - -	- - -	100 0 0	- - -	- - -	- - -	112 1 8	70 1 8	182 3 4
6,870 0 0	3	-	- - -	- - -	6,870 0 0	- - -	- - -	- - -	- - -	25 6 3	25 6 3
12,309 14 0	3	-	- - -	- - -	12,309 14 0	- - -	- - -	- - -	172 16 6	430 9 4	603 5 10
250 0 0	5	-	- - -	- - -	250 0 0	- - -	- - -	- - -	- - -	22 4 9	22 4 9
13,538 0 0	4	20 0 0	96,585 0 0	- - -	20,143 0 0	2 0 0	2 0 0	368 13 4	321 9 1	692 2 5	321 9 1
3,600 0 0	5	-	87 15 0	197 14 1	3,885 9 1	16 0 0	- - -	224 5 0	276 6 1	307 6 1	276 6 1
295 0 0	None	-	- - -	0 1 5	295 1 5	- - -	- - -	- - -	- - -	224 5 0	224 5 0
759 10 0	5	-	- - -	- - -	759 10 0	17 3 11	- - -	- - -	- - -	242 17 2	260 1 1
58 19 6	5	-	- - -	- - -	58 19 6	25 1 9	- - -	- - -	36 11 5	43 9 1	105 2 3
8,555 0 0	5	-	12,004 17 7	- - -	20,559 17 7	- - -	- - -	- - -	12 4 8	292 19 3	305 3 11
1,550 0 0	3 1/2	-	- - -	- - -	1,550 0 0	- - -	- - -	- - -	- - -	177 3 4	177 3 4
1,405 0 0	3	-	- - -	- - -	1,405 0 0	- - -	- - -	- - -	- - -	126 2 6	126 2 6
250 0 0	5	140 0 0	- - -	- - -	390 0 0	- - -	- - -	- - -	- - -	41 7 8	41 7 8
2,100 3 4	5	150 0 0	- - -	- - -	2,250 3 4	33 0 0	- - -	- - -	- - -	464 6 5	497 6 5
- - -	-	306 15 2	8 11 0	50 2 10	365 9 0	- - -	- - -	- - -	218 6 4	- - -	218 6 4
54,785 6 10	- -	698 8 6	18,686 3 7	247 18 4	74,417 17 3	91 5 8	2 0 0	239 5 0	920 13 11	2,811 7 1	4,064 11 8
500 0 0	5	-	- - -	- - -	500 0 0	- - -	- - -	- - -	- - -	231 11 2	231 11 2
- - -	-	131 0 9	- - -	- - -	131 0 9	- - -	- - -	- - -	- - -	760 0 3	760 0 3
- - -	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14 4 6	14 4 6
250 0 0	5	250 0 0	- - -	- - -	500 0 0	- - -	- - -	44 2 0	- - -	387 12 5	431 14 5
- - -	-	367 10 0	- - -	- - -	367 10 0	- - -	- - -	261 4 2	- - -	685 14 2	946 18 4
750 0 0	- -	748 10 9	- - -	- - -	1,498 10 9	- - -	- - -	305 6 2	- - -	2,079 2 6	2,384 8 8
3,330 0 0	4	-	27 19 5	- - -	3,357 19 5	- - -	- - -	- - -	- - -	234 2 3	234 2 3
560 0 0	2	-	- - -	- - -	560 0 0	- - -	- - -	- - -	- - -	65 19 10	65 19 10
17,700 0 0	4	718 5 11	- - -	- - -	8,418 5 11	- - -	- - -	- - -	- - -	4,373 16 10	4,373 16 10
700 0 0	5	-	- - -	- - -	700 0 0	- - -	- - -	- - -	- - -	43 0 9	43 0 9

d Including 36*l*. to Shaftesbury Trust.
k For debts of 70*l*.

e For a debt of 100*l*.

f Including 6,276 10*s*. at one penny per cent.
l Including 2,200*l*. at 4 1/2 per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1864.	3. Balance due to the Treasurers on 1st Jan. 1864.	INCOME.						9. Amount of Money borrowed on the Security of the Toll.
			4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.		
COUNTY OF GLOUCESTER —continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
5. Cheltenham - - - - -	341 12 11	- - -	1,362 14 4	- - -	- - -	- - -	a 617 11 2	- - -	
6. Cheltenham and Gloucester - - - - -	255 5 6	- - -	367 5 0	- - -	- - -	- - -	- - -	- - -	
7. Cheltenham and Painswick - - - - -	143 15 2	- - -	359 11 8	- - -	- - -	- - -	- - -	- - -	
8. Cheltenham and Tewkesbury - - - - -	143 1 9	- - -	915 0 0	- - -	- - -	- - -	1 7 8	- - -	
9. Chipping Campden - - - - -	71 18 10	- - -	266 9 6	110 2 4	- - -	- - -	- - -	- - -	
10. Cirencester - - - - -	287 18 1	- - -	2,850 0 0	- - -	- - -	0 10 4	10 0 0	- - -	
11. Cirencester and Bath - - - - -	195 18 3	- - -	1,190 0 0	- - -	- - -	- - -	- - -	- - -	
12. Clevee and Evesham - - - - -	157 4 2	- - -	358 17 7	- - -	- - -	- - -	- - -	- - -	
13. Coldharbour District - - - - -	105 19 9	- - -	486 2 0	- - -	- - -	- - -	- - -	- - -	
14. Crickley Hill and Campsfield, Gloucestershire District - - - - -	- - -	2 11 11	310 0 0	229 14 9	- - -	- - -	3 0 0	- - -	
15. Elton - - - - -	53 8 8	- - -	409 7 9	- - -	- - -	- - -	5 11 6	- - -	
16. Forest of Dean - - - - -	274 17 9	- - -	2,558 5 10	- - -	- - -	4 16 6	11 0 0	- - -	
17. Haw Bridge - - - - -	134 4 2	- - -	132 16 8	- - -	- - -	- - -	- - -	- - -	
18. Huntley and Mitcheldean - - - - -	101 4 8	- - -	514 1 5	- - -	- - -	- - -	11 7 0	- - -	
19. Kingswood - - - - -	152 13 3	- - -	209 6 8	- - -	- - -	- - -	- - -	- - -	
20. Lightpill and Birdlip - - - - -	188 5 3	- - -	406 0 0	- - -	- - -	0 7 3	- - -	- - -	
21. Maisemore - - - - -	228 0 1	- - -	561 13 4	- - -	- - -	- - -	14 17 2	- - -	
22. Minchinhampton, Tetbury, and Bisley - - - - -	55 18 9	- - -	284 13 4	33 10 0	- - -	0 15 0	- - -	- - -	
23. Nailsworth, Woodchester, and Dudbridge - - - - -	1 7 4	- - -	907 19 8	70 9 7	- - -	- - -	5 19 5	- - -	
24. Ditto, Nailsworth and Avening Branch - - - - -	- - -	- - -	135 0 0	15 0 0	- - -	- - -	- - -	- - -	
25. Newent - - - - -	78 9 6	- - -	686 0 0	- - -	- - -	- - -	- - -	- - -	
26. Ditto, Aston Ingham District - - - - -	- - -	21 11 6	96 0 0	- - -	- - -	- - -	- - -	- - -	
27. Northgate - - - - -	80 17 6	- - -	581 13 4	- - -	- - -	- - -	0 3 3	- - -	
28. Over - - - - -	124 18 5	- - -	1,119 6 8	- - -	- - -	- - -	- - -	- - -	
29. Pucklechurch - - - - -	165 4 11	- - -	322 7 5	138 0 0	- - -	- - -	20 12 0	- - -	
30. Sodbury Division - - - - -	82 17 8	- - -	1,549 11 1	- - -	- - -	- - -	22 0 0	- - -	
31. Southgate - - - - -	27 13 2	- - -	680 0 0	20 0 0	- - -	- - -	0 3 10	- - -	
32. Stow and Moreton (united) - - - - -	688 4 7	- - -	2,270 0 0	- - -	- - -	3 7 0	12 9 3	- - -	
33. Stroud and Bisley - - - - -	- - -	117 9 10	105 7 4	- - -	- - -	- - -	- - -	- - -	
34. Stroud, Cainscross, and Minchin- hampton, Lower Division - - - - -	95 19 8	- - -	195 10 0	- - -	- - -	- - -	- - -	- - -	
35. Ditto, Upper Division - - - - -	60 17 4	- - -	93 13 2	- - -	- - -	- - -	- - -	- - -	
36. Stroud and Chalford - - - - -	- - -	12 12 4	570 13 4	213 6 8	- - -	- - -	- - -	- - -	
37. Stroud and Gloucester - - - - -	145 10 6	- - -	305 4 0	- - -	- - -	- - -	- - -	- - -	
38. Stroud, Painswick, and Glou- cester - - - - -	- - -	5 3 0	684 0 0	- - -	- - -	- - -	- - -	- - -	
39. Tewkesbury - - - - -	678 8 8	- - -	1,954 18 9	- - -	- - -	0 13 0	23 6 7	- - -	
40. Tewkesbury, Severn Bridge and Roads - - - - -	0 12 4	- - -	639 0 0	- - -	- - -	- - -	- - -	- - -	
41. Winchcomb - - - - -	- - -	53 0 2	979 9 1	460 6 8	- - -	- - -	- - -	- - -	
£	9,525 4 3	248 9 8	46,645 10 11	1,435 11 0	- - -	16 6 10	1,098 17 9	- - -	

COUNTY OF HANTS.								
1. Aldermaston and Basingstoke - - - - -	226 5 7	- - -	355 6 8	- - -	- - -	- - -	- - -	- - -
2. Andover and Basingstoke - - - - -	291 12 3	- - -	870 0 0	- - -	- - -	- - -	11 10 0	- - -
3. Andover and East Isley - - - - -	63 7 7	- - -	736 3 4	- - -	- - -	- - -	54 10 7	- - -
4. Andover Station - - - - -	60 6 3	- - -	56 3 5	- - -	- - -	- - -	- - -	- - -
5. Andover and Winchester, Andover District - - - - -	41 12 0	- - -	169 2 9	- - -	- - -	- - -	4 0 0	- - -
6. Basingstoke, Odiham, and Alton - - - - -	298 14 5	- - -	755 0 0	- - -	- - -	- - -	9 0 0	- - -
7. Bishop's Waltham and Fisher's Pond - - - - -	79 11 5	- - -	100 10 0	- - -	- - -	- - -	- - -	- - -
8. Botley - - - - -	138 7 3	- - -	107 8 7	72 3 5	- - -	- - -	- - -	- - -
9. Christchurch and Lyndhurst - - - - -	416 5 7	- - -	55 6 9	- - -	- - -	- - -	- - -	- - -
10. Cranborne Chase and New Forest - - - - -	88 6 10	- - -	305 0 0	- - -	- - -	- - -	- - -	- - -
11. Farnham and Petersfield - - - - -	226 17 2	- - -	427 10 5	- - -	- - -	- - -	- - -	- - -
12. Gosport, Bishop's Waltham, Wick- ham, and Chawton - - - - -	149 5 5	- - -	1,042 0 0	- - -	- - -	1 10 0	21 3 6	- - -
13. Isle of Wight Highways h - - - - -	1,307 4 11	- - -	2,365 0 0	13,558 4 11	- - -	- - -	33 9 7	- - -
14. London and Southampton - - - - -	201 5 11	- - -	50 7 11	- - -	- - -	- - -	- - -	- - -
15. Odiham and Farnham - - - - -	214 16 1	- - -	190 0 0	- - -	- - -	- - -	- - -	- - -
16. Petersfield to near Ropley m - - - - -	- - -	58 11 1	63 3 4	- - -	- - -	- - -	109 15 10	- - -
17. Popham Lane to Winchester - - - - -	176 15 9	- - -	576 18 4	- - -	- - -	- - -	3 4 0	- - -

a From sale of stoneyard, tollhouses, and materials. b For 2 years. c Including team labour and materials.
h Including arrears. i Including team labour, &c. k For the year ending October 1864. l Highway rates.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,980 5 6	217 19 3	241 5 7	96 15 0	- - -	- - -	131 19 11	- - -	30 0 0	40 0 0
367 5 0	- - -	- - -	- - -	- - -	- - -	3 8 0	- - -	21 0 0	- - -
359 11 8	5 13 4	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -
916 7 8	312 14 8	159 1 1	413 1 0	- - -	- - -	43 11 10	- - -	40 0 0	30 0 0
376 11 10	111 18 4	68 0 4	49 6 5	- - -	23 6 8	21 4 1	- - -	20 0 0	20 0 0
2,860 10 4	c 1,328 0 0	- - -	- - -	- - -	- - -	90 5 8	- - -	50 0 0	150 0 0
1,190 0 0	d 777 15 3	- - -	- - -	- - -	- - -	6 14 6	- - -	30 0 0	80 0 0
358 17 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 10 0	- - -
486 2 0	148 17 2	154 11 4	56 12 9	- - -	- - -	6 13 6	- - -	20 0 0	50 0 0
542 14 9	267 6 11	66 18 0	- - -	- - -	19 15 0	18 4 2	10 10 0	10 10 0	50 0 0
414 19 3	112 10 11	117 14 2	82 6 11	- - -	- - -	9 2 0	- - -	10 0 0	10 0 0
2,574 2 4	440 14 1	300 0 0	338 5 8	- - -	- - -	200 0 0	10 0 0	40 0 0	150 0 0
132 16 8	- - -	- - -	- - -	- - -	- - -	12 3 7	- - -	15 15 0	- - -
525 8 5	144 0 0	50 16 3	86 0 8	- - -	- - -	20 4 10	- - -	30 0 0	30 0 0
209 6 8	- - -	- - -	- - -	- - -	- - -	8 3 0	- - -	10 0 0	- - -
406 7 3	e 139 0 0	- - -	- - -	- - -	- - -	0 3 6	- - -	20 0 0	- - -
576 10 6	182 1 3	67 14 6	173 18 4	- - -	- - -	38 7 6	- - -	20 0 0	f 43 15 0
318 18 4	e 156 0 0	- - -	- - -	- - -	- - -	18 14 5	- - -	- - -	20 0 0
984 8 8	d 613 9 6	- - -	- - -	- - -	- - -	23 14 8	- - -	6 40 0 0	25 0 0
150 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
686 0 0	114 10 5	98 18 4	105 5 0	- - -	- - -	27 10 8	- - -	26 0 0	35 0 0
96 0 0	26 19 0	11 15 4	12 18 6	- - -	1 10 0	11 2 9	- - -	4 0 0	5 0 0
581 16 7	202 12 0	77 9 10	226 8 0	- - -	- - -	12 0 3	- - -	20 0 0	15 0 0
1,119 6 8	356 3 0	102 0 8	394 0 8	- - -	- - -	25 11 6	- - -	40 0 0	f 156 5 0
480 19 5	152 3 10	54 11 4	- - -	- - -	11 13 2	39 16 0	- - -	10 0 0	26 0 0
1,571 11 1	596 10 5	359 18 6	147 8 0	- - -	13 18 6	113 2 9	- - -	30 0 0	180 0 0
700 3 10	116 11 8	46 14 8	305 1 3	- - -	- - -	8 19 6	- - -	20 0 0	40 0 0
2,285 16 3	806 1 7	261 4 2	423 10 1	- - -	39 14 7	106 9 9	5 0 0	24 3 0	170 0 0
105 7 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -
195 10 0	45 0 0	- - -	- - -	- - -	- - -	- - -	- - -	6 13 4	- - -
93 13 2	21 1 2	- - -	- - -	- - -	- - -	- - -	- - -	3 6 8	2 12 0
784 0 0	g 199 18 6	- - -	- - -	- - -	- - -	27 16 8	- - -	10 0 0	22 10 0
305 4 0	- - -	- - -	- - -	- - -	- - -	2 7 0	- - -	10 0 0	- - -
684 0 0	g 199 12 3	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -
1,978 18 4	666 18 9	252 11 11	431 1 0	- - -	55 4 0	122 10 4	- - -	50 0 0	150 0 0
639 0 0	- - -	- - -	- - -	- - -	- - -	11 10 10	- - -	10 0 0	10 0 0
1,439 15 9	201 3 9	289 1 1	362 12 7	- - -	42 11 6	34 6 11	- - -	25 0 0	h 105 0 0
49,196 6 6	12,900 11 11	5,920 10 11	7,884 12 8	- - -	423 13 1	1,927 6 7	25 10 0	1,171 3 10	2,630 18 0
355 6 8	e 127 17 0	- - -	- - -	- - -	- - -	55 18 7	10 0 0	10 0 0	8 8 0
881 10 0	i 477 7 3	- - -	- - -	- - -	- - -	67 19 0	- - -	40 0 0	90 0 0
790 13 4	148 10 0	42 2 2	68 5 4	- - -	- - -	17 13 6	- - -	50 0 0	37 10 0
56 3 5	23 9 0	5 1 8	5 11 8	- - -	- - -	- - -	- - -	5 0 0	10 0 0
173 2 9	e 90 0 0	- - -	- - -	- - -	- - -	11 9 10	- - -	10 10 0	15 0 0
764 0 0	143 13 4	133 9 7	148 13 3	- - -	- - -	125 5 1	20 0 0	40 0 0	100 0 0
100 10 0	- - -	- - -	- - -	- - -	- - -	7 5 0	- - -	20 0 0	10 0 0
179 12 0	24 13 0	42 9 8	9 9 8	- - -	- - -	9 1 7	- - -	25 0 0	10 0 0
55 6 9	g 15 1 9	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	5 0 0
305 0 0	e 120 0 0	- - -	- - -	- - -	- - -	1 15 0	10 0 0	20 0 0	26 0 0
427 10 5	94 8 0	1 10 0	177 0 0	23 15 0	- - -	17 1 7	- - -	10 0 0	- - -
1,064 13 6	175 16 3	99 1 11	129 13 6	- - -	- - -	23 8 9	- - -	35 0 0	80 0 0
5,956 14 6	d 2,313 0 0	- - -	1,564 1 6	- - -	- - -	169 1 2	- - -	120 0 0	300 0 0
50 7 11	- - -	- - -	- - -	- - -	- - -	5 1 3	- - -	20 0 0	- - -
190 0 0	g 25 0 0	- - -	- - -	- - -	- - -	2 19 0	- - -	10 0 0	5 0 0
172 19 2	n 50 4 3	- - -	35 10 5	- - -	- - -	0 6 0	- - -	10 0 0	- - -
580 2 4	61 7 8	48 1 6	19 9 2	- - -	- - -	6 10 6	- - -	30 0 0	31 5 0

d Including contract work.

e Contract work.

f For 1½ year.

g Including materials, &c.

m Local Act expired 1st November 1864.

n Including 8l. 1s. 2d. to be paid to parishes.

(Continued on page 28.)

(Continued from page 27.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF GLOUCESTER —cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5. Cheltenham - - -	134 2 0	223 8 10	- - -	a 1,002 10 1	- - -	- - -	2,118 0 8
6. Cheltenham and Gloucester - - -	- - -	161 15 8	- - -	b 200 0 0	10 14 0	- - -	396 17 8
7. Cheltenham and Painswick - - -	- - -	84 11 7	- - -	c 377 16 6	13 19 4	- - -	492 0 9
8. Cheltenham and Tewkesbury - - -	- - -	- - -	- - -	- - -	15 2 9	- - -	1,013 11 4
9. Chipping Campden - - -	49 1 0	19 15 6	- - -	- - -	5 12 4	- - -	388 4 8
10. Cirencester - - -	- - -	575 7 10	35 12 0	f 440 10 0	39 13 4	- - -	2,709 8 10
11. Cirencester and Bath - - -	47 7 6	98 7 11	- - -	g 90 0 0	29 11 4	- - -	1,159 16 0
12. Cleve and Evesham - - -	14 12 10	70 18 1	- - -	h 102 2 6	11 14 0	- - -	209 17 5
13. Coldharbour District - - -	- - -	30 19 0	- - -	50 0 0	5 8 3	- - -	523 2 0
14. Crickley Hill and Campsfield, Gloucestershire District - - -	14 10 4	- - -	- - -	- - -	16 1 10	- - -	473 16 8
15. Elton - - -	- - -	29 4 2	- - -	i 47 10 0	2 1 7	- - -	420 9 9
16. Forest of Dean - - -	- - -	488 11 2	- - -	k 572 0 0	19 9 0	- - -	2,558 19 11
17. Haw Bridge - - -	- - -	97 12 8	- - -	- - -	5 7 5	- - -	130 18 8
18. Huntley and Mitcheldean - - -	- - -	116 14 9	- - -	g 95 0 0	9 12 5	- - -	582 8 11
19. Kingswood - - -	3 6 10	57 16 8	- - -	n 125 0 0	14 11 6	- - -	218 18 0
20. Lightpill and Birdlip - - -	- - -	63 17 9	- - -	o 187 14 2	7 16 6	- - -	418 11 11
21. Maisemore - - -	- - -	- - -	- - -	- - -	1 18 6	- - -	527 15 1
22. Minchinhampton, Tetbury, and Bisley - - -	18 0 2	50 18 9	- - -	- - -	3 10 4	- - -	267 3 8
23. Nailsworth, Woodchester, and Dudbridge - - -	- - -	152 1 8	- - -	- - -	21 3 7	- - -	878 9 5
24. Ditto, Nailsworth and Avening Branch - - -	- - -	27 3 7	- - -	p 122 16 5	- - -	- - -	150 0 0
25. Newent - - -	11 10 0	134 6 10	- - -	- - -	6 12 0	- - -	559 13 3
26. Ditto, Ashton Ingham District - - -	7 8 6	24 10 1	- - -	- - -	7 7 8	- - -	112 11 10
27. Northgate - - -	- - -	2 12 2	- - -	50 0 0	8 16 2	- - -	614 18 5
28. Over - - -	- - -	- - -	- - -	- - -	19 4 1	- - -	1,093 4 11
29. Pucklechurch - - -	62 17 3	100 0 0	- - -	61 0 0	16 10 3	- - -	534 11 10
30. Sodbury Division - - -	8 17 6	7 0 0	- - -	- - -	53 0 3	- - -	1,509 15 11
31. Southgate - - -	- - -	67 11 5	10 0 0	- - -	8 10 0	- - -	623 8 6
32. Stow and Moreton (united) - - -	- - -	- - -	41 10 0	- - -	38 8 10	- - -	1,916 2 0
33. Stroud and Bisley - - -	- - -	- - -	- - -	- - -	5 9 0	- - -	15 9 0
34. Stroud, Cainscross, and Minchin- hampton, Lower Division - - -	- - -	27 1 2	- - -	25 0 0	1 8 0	- - -	105 2 6
35. Ditto, Upper Division - - -	- - -	- - -	- - -	60 0 0	0 14 0	- - -	87 13 10
36. Stroud and Chalford - - -	- - -	51 14 6	- - -	t 471 3 7	19 8 11	- - -	802 12 2
37. Stroud and Gloucester - - -	5 13 5	143 4 9	- - -	u 292 16 0	- - -	- - -	454 1 2
38. Stroud, Painswick, and Glou- cester - - -	- - -	184 4 2	- - -	x 273 0 0	17 17 10	- - -	684 14 3
39. Tewkesbury - - -	18 0 0	- - -	592 8 1	- - -	53 14 6	- - -	2,392 8 7
40. Tewkesbury, Severn Bridge and Roads - - -	- - -	490 10 0	- - -	100 0 0	12 8 0	- - -	634 8 10
41. Winchcomb - - -	6 8 2	475 10 9	3 6 9	- - -	14 0 4	- - -	1,559 1 10
£	558 8 8	4,710 19 6	1,264 9 3	8,340 19 3	947 1 4	- - -	48,706 5 0
COUNTY OF HANTS.							
1. Aldermaston and Basingstoke - - -	6 0 8	40 3 4	- - -	y 180 0 0	30 9 10	- - -	468 17 5
2. Andover and Basingstoke - - -	- - -	32 4 0	- - -	100 0 0	64 4 6	- - -	871 14 9
3. Andover and East Isley - - -	z 300 0 0	3 18 6	- - -	- - -	101 19 8	- - -	769 19 2
4. Andover Station - - -	- - -	- - -	- - -	- - -	3 4 5	- - -	52 6 9
5. Andover and Winchester, Andover District - - -	- - -	23 3 8	- - -	- - -	18 1 2	- - -	168 4 8
6. Basingstoke, Odiham, and Alton - - -	7 7 0	25 9 1	- - -	100 0 0	24 13 6	- - -	868 10 10
7. Bishop's Waltham and Fisher's Pond - - -	2 9 0	29 15 10	35 10 7	- - -	6 12 6	- - -	111 12 11
8. Botley - - -	2 11 2	19 2 6	- - -	aa 109 19 0	7 16 0	- - -	260 2 7
9. Christchurch and Lyndhurst - - -	- - -	- - -	- - -	- - -	- - -	- - -	30 1 9
10. Cranborne Chase and New Forest - - -	14 14 8	60 0 0	- - -	- - -	13 16 10	- - -	266 6 6
11. Farnham and Petersfield - - -	- - -	- - -	23 4 6	- - -	41 13 9	- - -	388 12 10
12. Gosport, Bishop's Waltham, Wick- ham, and Chawton - - -	- - -	293 12 11	- - -	- - -	12 17 0	- - -	849 10 4
13. Isle of Wight Highways - - -	34 15 8	- - -	566 16 8	- - -	123 19 0	- - -	5,191 14 0
14. London and Southampton - - -	2 9 0	39 12 10	- - -	- - -	5 7 1	- - -	72 10 2
15. Odiham and Farnham - - -	10 6 10	43 18 1	- - -	dd 100 0 0	10 14 6	- - -	207 18 5
16. Petersfield to near Ropley - - -	5 0 0	5 5 11	- - -	- - -	8 1 6	- - -	114 8 1
17. Popham Lane to Winchester - - -	- - -	101 7 5	- - -	y 198 8 0	4 1 8	- - -	500 10 1
a For debts of 1,144l. 8s. 11d. i For debts of 50l. p For debts of 185l. 5s. 2d. z For debts of 392l.		b For debts of 1,375l. k For debts of 600l. g Extinguished by y For debts of 200l.		c For debts of 561l. 13s. l Including 5,500l. at 4 per cent., and 10,645l. not bearing Interest. Consent of creditors. r Reduced by New Local Act. z On account of costs of obtaining New Act.		d A portion relinquished.	

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com-position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5,315 6 1	3½	120 0 0	205 9 6	-	5,640 15 7	-	-	-	-	203 17 9	203 17 9
16,114 1 0	1	-	10 12 8	-	16,124 13 8	-	-	-	-	225 12 10	225 12 10
3,281 2 1	2½	40 0 0	8 5 0	-	3,329 7 1	-	-	-	12 3 4	11 6 1	23 9 5
-	-	-	-	-	-	-	-	-	-	45 18 1	45 18 1
d 342 10 0	e 3	d 290 0 6	d 7 10 8	-	640 1 2	-	-	-	-	60 6 0	60 6 0
14,222 0 0	4	-	-	-	14,222 0 0	-	-	-	-	438 19 7	438 19 7
2,500 0 0	4	-	-	-	2,500 0 0	-	-	-	86 2 10	226 1 9	312 4 7
6,887 18 6	1	-	6 17 2	-	6,894 15 8	-	-	-	-	306 4 4	306 4 4
1,040 0 0	3	-	7 8 8	-	1,047 8 8	-	-	-	14 5 0	68 19 9	83 4 9
-	-	-	-	-	-	-	-	-	-	66 6 7	66 6 7
550 0 0	5	-	-	-	550 0 0	-	-	-	-	47 18 2	47 18 2
25,090 0 0	5	-	4,210 13 0	-	29,300 13 0	-	-	-	-	290 0 2	290 0 2
m 24,257 10 0	3	-	58 8 2	-	24,315 18 2	-	-	-	-	136 2 2	136 2 2
2,200 0 0	5	-	-	-	2,200 0 0	-	-	-	-	44 4 2	44 4 2
3,072 0 0	2	-	36 0 0	-	3,108 0 0	-	-	-	-	143 1 11	143 1 11
2,957 16 6	2	10 0 0	59 0 2	-	3,026 16 8	-	-	-	-	176 0 7	176 0 7
-	-	-	-	-	-	-	-	-	-	276 15 6	276 15 6
2,641 17 0	2	-	-	-	2,641 17 0	-	-	-	-	107 13 5	107 13 5
3,802 0 0	4	-	-	-	3,802 0 0	-	-	-	-	107 6 7	107 6 7
2,533 1 3	1	-	-	-	2,533 1 3	-	-	-	-	-	-
3,805 0 0	e 3¼	-	-	-	3,805 0 0	-	-	-	-	204 16 3	204 16 3
750 0 0	e 3¼	-	-	38 3 4	788 3 4	-	-	-	-	47 15 8	47 15 8
-	-	-	-	-	-	-	-	-	-	151 0 2	151 0 2
r 960 0 0	s none	-	-	-	960 0 0	-	-	-	-	111 12 6	111 12 6
150 0 0	4 & 5	-	-	-	150 0 0	-	-	-	77 0 0	144 12 10	221 12 10
1,500 0 0	4½	-	-	-	1,500 0 0	-	-	-	-	104 8 6	104 8 6
1,700 0 0	none	-	-	27 11 6	1,727 11 6	-	-	-	-	1,057 18 10	1,057 18 10
2,600 4 6	1	50 0 0	25 19 0	-	2,676 3 6	-	-	-	-	186 7 2	186 7 2
962 0 0	none	-	-	-	962 0 0	-	-	-	-	66 16 8	66 16 8
4,757 18 6	1	50 0 0	93 2 0	31 4 6	4,932 5 0	-	67 9 6	-	-	67 9 6	67 9 6
7,013 11 6	1½	-	84 14 9	3 6 8	7,101 12 11	92 8 0	-	-	-	92 8 0	92 8 0
5,982 9 5	3	50 0 0	26 9 8	5 17 3	6,064 16 4	-	-	-	-	264 18 5	264 18 5
-	-	-	-	-	-	-	-	-	-	-	-
16,250 0 0	3	-	-	-	16,250 0 0	-	-	-	-	5 3 6	5 3 6
6,500 0 0	5	-	105 8 8	172 6 3	6,777 14 11	88 4 2	-	241 8 6	-	329 12 8	329 12 8
182,028 6 4	-	1,328 6 5	4,973 18 6	278 9 6	188,609 0 9	180 12 2	67 9 6	241 8 6	189 11 2	10,045 5 7	10,246 11
2,000 0 0	2	-	-	-	2,000 0 0	-	-	-	-	112 14 10	112 14 10
300 0 0	4	-	-	-	300 0 0	-	-	-	-	301 7 6	301 7 6
3,650 0 0	r 3	260 0 0	212 18 4	-	4,122 18 4	-	-	-	-	84 1 9	84 1 9
5,550 0 0	4	-	4,202 0 0	-	9,752 0 0	-	-	-	-	64 2 11	64 2 11
534 12 0	4½	-	-	-	534 12 0	32 10 0	-	-	-	46 10 1	79 0 1
400 0 0	5	-	-	-	400 0 0	-	-	-	-	194 3 7	194 3 7
3,990 0 0	5	45 2 3	4,425 18 3	-	8,461 0 6	40 0 0	-	-	-	68 8 6	108 8 6
1,500 0 0	1½	-	-	-	1,500 0 0	-	-	-	-	57 16 8	57 16 8
2,250 0 0	5	-	2,474 10 0	-	4,724 10 0	-	-	-	-	441 10 7	441 10 7
3,950 0 0	bb 1s.	-	cc	-	3,950 0 0	-	-	-	114 0 7	127 0 4	241 0 11
5,050 0 0	1d.	-	-	-	5,050 0 0	-	-	-	-	265 14 9	265 14 9
8,450 0 0	3½	-	66 7 1	-	8,516 7 1	-	-	-	-	364 8 7	364 8 7
-	-	-	-	-	-	-	-	-	-	2,072 5 5	2,072 5 5
5,160 0 0	1	35 6 7	154 19 3	-	5,350 5 10	12 5 9	-	-	-	179 3 8	191 9 5
1,158 0 0	3	-	-	-	1,158 0 0	-	-	-	-	196 17 8	196 17 8
2,400 0 0	4	15 0 0	16 0 0	-	2,431 0 0	-	-	-	15 6 8	256 7 2	271 13 10

e Reduced by consent. f For debts of 500l. g For debts of 100l. h For debts of 627l. 9s. 6d.
m Including 20,982l. 10s. not bearing interest. n For debts of 160l. o For debts of 288l. 16s.
s Extinguished by New Local Act. t For debts of 893l. 6s. 6d. u For debts of 662l. 8s. 6d.
aa For debts of 150l. bb Reduced by Provisional Order. cc Extinguished by Provisional Order. dd For debts of 260l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurer's Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Tolls
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF HANTS—cont.										
18. Portsmouth and Sheet Bridge -	229	7 9	-	- -	1,400	8 9	-	- -	0 14 0	70 15 9
19. Ringwood, Longham, and Leigh -	652	9 11	-	- -	187	0 0	-	- -	-	-
20. Romsey and Ringwood -	147	12 8	-	- -	213	0 0	-	- -	-	-
21. Romsey, Stockbridge, and Wallop -	357	12 10	-	- -	504	0 0	-	- -	-	-
22. Romsey and Winchester -	-	-	69	2 1	408	0 0	-	- -	476 14 0	-
23. Southampton, North District -	93	6 0	-	- -	426	13 4	-	- -	-	-
24. Ditto, South District -	562	9 2	-	- -	544	15 0	-	- -	5 0 0	-
25. Stockbridge and Basingstoke -	176	5 6	-	- -	205	0 0	-	- -	-	-
26. Stockbridge and Winchester -	107	13 7	-	- -	227	18 4	-	- -	-	-
27. Titchfield and Cosham -	319	16 6	-	- -	620	16 6	100 0 0	-	8 4 0	-
28. Whitechurch and Aldermaston -	-	-	0	18 4	98	12 6	-	- -	-	-
29. Whiteparish, Romsey, and South- ampton -	187	19 7	-	- -	623	0 0	-	- -	2 8 9	-
30. Winchester Road -	153	16 6	-	- -	450	0 0	-	- -	-	-
31. Winchester, Upper District -	650	1 8	-	- -	877	4 1	-	- -	30 0 0	-
32. Winchester and Alton, Lower District -	215	9 2	-	- -	571	0 0	-	- -	14 16 0	-
33. Winchester to Newtown River -	9	17 8	-	- -	324	13 11	-	0 2 6	11 10 0	-
34. Winchester and Petersfield -	221	9 1	-	- -	321	16 7	47 14 4	-	2 18 0	-
35. Winchester and Waltham -	68	15 7	-	- -	72	17 2	20 0 0	-	-	-
£	8,134	17 7	128	11 6	16,301	17 8	3,778 2 8	20 0 0	2 6 6	868 19 5
COUNTY OF HEREFORD.										
1. Blue Mantle Hall -	132	0 7	-	- -	343	2 5	-	- -	15 0 0	-
2. Bromyard -	297	1 1	-	- -	1,278	19 2	167 10 0	-	22 10 0	-
3. Hereford -	-	-	399	13 9	6,525	0 0	-	- -	115 4 6	-
4. Kington -	334	4 4	-	- -	1,443	18 0	-	3 7 3	97 1 0	-
5. Ledbury -	13	10	-	- -	1,856	0 0	-	- -	10 10 0	-
6. Leominster -	2	5 0	-	- -	1,370	14 0	-	- -	49 0 0	-
7. Leominster and Ledbury -	-	-	-	- -	219	1 0	177 5 0	-	17 0 0	-
8. Presteigne -	78	5 11	-	- -	654	0 3	-	- -	20 12 0	-
9. Ross -	477	6 9	-	- -	2,240	0 0	-	- -	29 0 0	-
10. Ross, Abergavenny, and Grosmont -	-	-	3,604	1 2	263	16 8	-	- -	-	-
11. Weobley -	73	1 0	-	- -	220	4 8	96 8 6	-	7 0 0	-
12. Whitechurch and Llangarron -	35	0 3	-	- -	276	17 2	-	- -	4 0 0	-
13. Whitney and Bredwardine -	1,135	4 3	-	- -	381	6 0	-	1 2 0	173 18 5	-
14. Wyeseide -	-	-	12	8 8	241	11 4	34 15 0	1 7 6	63 5 0	-
£	2,578	1 2	4,016	3 7	17,314	10 8	475 18 6	5 16 9	624 0 11	-
COUNTY OF HERTFORD.										
1. Baldock and Bournbridge -	146	8 9	-	- -	423	0 0	-	- -	-	-
2. Cheshunt -	422	12 9	-	- -	1,885	16 8	-	- -	-	-
3. Dunstable -	218	7 7	-	- -	264	11 7	-	- -	1 10 0	-
4. Enfield Chase -	1,483	12 0	-	- -	283	1 0	-	- -	34 17 5	-
5. Pondyards and Barnet (now St. Albans and Barnet) -	317	3 3	-	- -	540	0 0	-	- -	78 7 0	-
6. Reading and Hatfield -	723	6 10	-	- -	2,016	5 0	-	- -	24 5 0	-
7. Sparrow's Herne -	355	15 10	-	- -	1,570	10 0	-	- -	42 11 6	-
8. Stevenage and Biggleswade -	242	19 11	-	- -	371	13 4	41 19 11	-	41 0 0	-
9. Wadesmill -	475	3 11	-	- -	750	10 7	-	0 4 6	6 5 0	-
10. Watton -	92	13 6	-	- -	523	0 0	-	- -	-	-
11. Welwyn -	196	8 6	-	- -	492	7 6	-	- -	-	-
£	4,674	12 10	-	- -	9,120	15 8	41 19 11	0 4 6	228 15 11	-
COUNTY OF HUNTINGDON.										
1. Bury and Stratton -	282	10 7	-	- -	1,318	5 0	-	- -	-	-
2. Godmanchester to Cambridge -	-	-	17	4 4	824	0 0	-	- -	-	-
3. Godmanchester and Hartford -	622	12 3	-	- -	1,269	0 0	-	0 1 8	59 18 6	-
4. Kimbolton -	96	12 9	-	- -	575	0 0	252 10 0	-	-	-
5. Somersham -	260	17 4	-	- -	763	9 2	-	- -	-	-
6. Stilton, &c. -	615	17 11	-	- -	473	15 0	-	- -	40 12 3	-
£	1,878	10 10	17	4 4	5,223	9 2	252 10 0	0 1 8	100 10 9	-

a To Improvement Commissioners.
g For 1½ year.

b Contract work.

c Including contract work.
h Including 150l. from railway.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,471 18 6	255 8 10	451 2 7	a 400 0 0	- - -	- - -	70 10 5	- - -	50 0 0	84 4 0
187 0 0	b 85 0 0	- - -	- - -	- - -	- - -	39 5 9	- - -	20 0 0	- - -
213 0 0	c 109 15 0	16 10 3	25 0 0	- - -	- - -	18 10 3	- - -	23 6 4	16 0 0
504 0 0	b 185 0 0	- - -	- - -	- - -	- - -	51 12 0	5 0 0	26 5 0	16 0 0
884 14 0	65 4 4	32 0 1	25 4 2	- - -	- - -	46 16 8	- - -	30 0 0	30 0 0
426 13 4	71 12 10	72 17 11	117 3 3	- - -	1 0 0	23 11 1	- - -	17 0 0	34 0 0
549 15 0	261 9 11	147 6 0	6 2 0	30 0 0	- - -	14 16 4	- - -	25 0 0	45 0 0
205 0 0	e 31 2 8	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	20 0 0
227 18 4	65 2 2	34 12 3	78 16 0	- - -	- - -	37 7 0	- - -	20 0 0	30 0 0
729 0 6	73 13 2	47 6 4	39 4 0	- - -	- - -	7 18 3	5 0 0	20 0 0	30 0 0
98 12 6	- - -	- - -	- - -	- - -	- - -	24 3 7	2 2 0	7 0 0	12 0 0
625 8 9	c 172 4 0	7 1 0	9 0 0	- - -	- - -	78 7 4	10 0 0	25 0 0	25 0 0
450 0 0	19 2 9	- - -	f 72 7 2	- - -	- - -	19 19 4	- - -	25 0 0	25 0 0
907 4 1	324 2 6	26 2 10	353 15 0	- - -	- - -	19 11 0	- - -	90 0 0	54 12 0
585 16 0	258 10 3	165 19 3	28 14 10	- - -	- - -	59 18 8	- - -	30 0 0	40 0 0
336 6 5	76 9 10	41 0 8	39 9 2	- - -	- - -	17 13 11	- - -	30 0 0	35 0 0
372 8 11	85 8 2	113 9 2	- - -	- - -	- - -	31 6 1	2 2 0	15 0 0	- - -
92 17 2	37 2 0	1 13 0	23 12 9	- - -	- - -	7 2 5	- - -	1 0 0	1 0 0
20,971 6 3	6,066 15 11	1,528 17 10	3,376 2 10	55 15 0	1 0 0	1,089 5 11	64 4 0	930 1 4	1,225 19 0
358 2 5	127 18 5	45 0 11	60 15 4	- - -	- - -	10 10 7	5 0 0	5 15 10	30 0 0
1,468 19 2	403 15 4	322 3 2	247 9 3	- - -	39 5 1	27 12 0	- - -	25 0 0	100 0 0
6,640 4 6	b 5,276 3 7	- - -	- - -	- - -	- - -	164 5 6	- - -	50 0 0	273 0 0
1,544 6 3	256 9 9	542 7 6	193 15 4	- - -	14 0 0	19 1 10	- - -	35 0 0	100 0 0
1,866 10 0	463 15 1	263 6 7	13 7 8	- - -	1 0 0	59 5 4	- - -	30 0 0	120 0 0
1,419 14 0	496 11 9	156 13 3	357 4 7	- - -	- - -	89 18 0	- - -	10 0 0	100 0 0
413 6 0	55 6 10	50 11 5	60 4 6	- - -	- - -	11 1 6	- - -	34 5 1	21 13 4
674 12 3	180 8 9	99 0 8	58 11 10	- - -	- - -	27 18 8	- - -	34 18 2	50 0 0
2,269 0 0	c 608 0 2	360 9 0	130 0 2	- - -	- - -	25 18 2	- - -	40 0 0	100 0 0
263 16 8	- - -	- - -	- - -	- - -	- - -	16 0 11	- - -	10 0 0	g 18 0 0
323 13 2	86 12 6	82 19 10	92 16 4	- - -	- - -	20 7 4	- - -	4 0 0	25 0 0
280 17 2	29 11 5	38 6 6	15 1 3	- - -	- - -	5 7 6	- - -	10 0 0	16 15 0
556 6 5	197 4 8	- - -	145 2 11	- - -	- - -	9 0 3	- - -	10 0 0	20 0 0
340 18 10	57 16 2	- - -	132 10 11	- - -	14 2 0	3 11 9	- - -	10 0 0	15 0 0
18,420 6 10	8,239 14 5	1,960 18 10	1,507 0 1	- - -	68 7 1	489 19 4	5 0 0	308 19 1	989 8 4
423 0 0	70 12 0	78 14 9	92 15 3	- - -	15 0 0	11 9 11	- - -	- - -	35 5 0
1,885 16 8	473 6 6	453 11 4	509 12 2	20 0 0	26 4 0	30 11 2	- - -	60 0 0	130 0 0
266 1 7	- - -	- - -	- - -	- - -	- - -	6 18 6	10 0 0	15 0 0	- - -
317 18 5	101 17 6	60 1 6	49 9 7	- - -	- - -	105 14 7	- - -	20 0 0	50 0 0
618 7 0	48 10 6	- - -	f 82 1 0	- - -	- - -	11 7 7	20 0 0	20 0 0	- - -
2,040 10 0	468 0 4	247 0 7	231 5 8	- - -	9 7 6	104 13 8	25 0 0	70 0 0	165 18 0
1,613 1 6	373 6 0	430 0 0	434 11 4	- - -	- - -	127 19 11	- - -	40 0 0	100 0 0
454 13 3	82 4 1	1 15 0	- - -	- - -	- - -	3 19 6	5 0 0	25 0 0	40 0 0
757 0 1	393 17 1	- - -	82 3 6	- - -	- - -	226 14 1	- - -	30 0 0	100 0 0
523 0 0	196 4 0	- - -	4 14 0	- - -	7 5 0	16 6 8	- - -	20 0 0	80 0 0
492 7 6	152 0 8	12 4 6	27 3 10	- - -	1 0 0	22 4 1	5 5 0	32 0 0	50 0 0
9,391 16 0	2,359 18 8	1,283 7 8	1,513 16 4	20 0 0	58 16 6	667 19 8	65 5 0	332 0 0	751 3 0
1,318 5 0	228 8 8	236 19 0	179 0 4	5 15 0	2 13 6	26 15 5	10 0 0	50 0 0	80 0 0
824 0 0	248 13 7	131 13 7	199 11 8	- - -	- - -	58 10 10	25 0 0	35 0 0	70 0 0
1,329 0 2	124 10 4	124 7 11	144 13 4	- - -	19 9 4	50 12 11	20 0 0	25 0 0	70 0 0
827 10 0	e 752 7 6	- - -	- - -	- - -	- - -	87 7 1	15 0 0	7 10 0	30 0 0
763 9 2	148 11 4	159 10 0	115 3 6	14 6 3	6 10 9	33 12 9	6 6 0	35 0 0	60 0 0
514 7 3	187 12 0	79 16 8	163 18 11	- - -	14 0 0	28 12 2	- - -	30 0 0	100 0 0
5,576 11 7	1,690 3 5	732 7 2	802 7 9	20 1 3	42 13 7	285 11 2	76 6 0	182 10 0	410 0 0

d Including 400*l.* from sale of tollhouse, &c.

e Including materials, &c.

f Including team labour.

i Including 46*l.* 15*s.* from railway.

(Continued from page 31.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF HANTS—cont.							
18. Portsmouth and Sheet Bridge -	14 6 0	- - -	- - -	- - -	58 9 6	- - -	1,384 1 4
19. Ringwood, Longham, and Lee -	6 16 8	- - -	- - -	- - -	5 9 0	- - -	156 11 5
20. Romsey and Ringwood -	- - -	42 0 11	- - -	a 85 0 0	11 11 3	- - -	347 14 0
21. Romsey, Stockbridge, and Wallop -	- - -	86 5 5	- - -	b 180 0 0	20 12 1	- - -	570 14 6
22. Romsey and Winchester -	49 1 10	94 12 3	212 10 7	c 141 0 0	3 0 3	- - -	729 10 2
23. Southampton, North District -	7 5 0	- - -	- - -	- - -	d 74 5 2	- - -	418 15 3
24. Ditto, South District -	5 3 10	10 6 3	56 18 0	200 0 0	22 19 6	- - -	825 1 10
25. Stockbridge and Basingstoke -	4 19 0	56 9 5	- - -	e 110 0 0	5 19 6	- - -	238 10 7
26. Stockbridge and Winchester -	5 6 6	5 0 0	- - -	- - -	23 14 8	- - -	299 18 7
27. Titchfield and Cosham -	2 5 0	216 7 9	- - -	f 339 15 6	4 0 0	- - -	785 10 0
28. Whitchurch and Aldermaston -	3 3 10	42 4 9	- - -	- - -	7 0 0	- - -	97 14 2
29. Whiteparish, Romsey, and South- ampton -	- - -	91 9 2	- - -	200 0 0	33 8 6	- - -	651 10 0
30. Winchester Road -	7 1 8	45 0 0	- - -	- - -	26 5 0	- - -	239 15 11
31. Winchester, Upper District -	- - -	- - -	20 1 0	- - -	11 11 0	- - -	899 15 4
32. Winchester and Alton, Lower District -	- - -	17 11 6	- - -	50 0 0	19 12 4	- - -	670 6 10
33. Winchester to Newtown River -	- - -	69 10 2	- - -	h 40 14 6	11 1 0	- - -	360 19 3
34. Winchester and Petersfield -	- - -	42 10 0	- - -	i 199 15 0	10 4 8	- - -	499 15 1
35. Winchester and Waltham -	3 1 6	- - -	- - -	- - -	4 7 6	20 0 0	98 19 2
£	494 4 10	1,537 1 8	915 1 4	2,334 12 0	831 3 10	20 0 0	20,468 5 6
COUNTY OF HEREFORD.							
1. Blue Mantle Hall -	- - -	14 11 3	2 1 0	100 0 0	9 11 8	- - -	411 5 0
2. Bromyard -	- - -	184 10 9	58 12 0	- - -	43 9 0	- - -	1,451 16 7
3. Hereford -	- - -	258 6 0	- - -	- - -	121 7 7	- - -	6,143 2 8
4. Kingston -	- - -	172 3 8	- - -	e 247 0 0	21 9 2	- - -	1,601 7 3
5. Ledbury -	7 18 0	157 19 7	30 0 0	400 0 0	15 3 2	- - -	1,561 15 5
6. Leominster -	- - -	9 14 7	- - -	200 0 0	4 18 8	- - -	1,425 0 10
7. Leominster and Ledbury -	- - -	- - -	8 2 0	157 15 0	14 6 4	- - -	413 6 0
8. Presteigne -	40 6 6	71 2 8	1 19 0	- - -	6 16 2	- - -	571 2 5
9. Ross -	21 17 10	295 12 3	- - -	m 1,015 0 0	10 2 2	- - -	2,606 19 9
10. Ross, Abergavenny, and Grosmont	210 3 0	6 13 3	- - -	- - -	6 10 5	- - -	267 7 7
11. Weobly -	- - -	2 9 0	- - -	- - -	3 10 0	- - -	317 15 0
12. Whitchurch and Llangarron -	2 9 0	69 13 7	- - -	- - -	15 0 1	- - -	202 4 4
13. Whitney and Bredwardine -	14 12 6	107 18 4	- - -	o 372 0 0	27 8 6	- - -	903 7 2
14. Wyeseide -	- - -	114 10 7	- - -	- - -	42 3 3	- - -	389 14 8
£	297 6 10	1,465 5 6	100 14 0	2,491 15 0	341 16 2	- - -	18,266 4 8
COUNTY OF HERTFORD.							
1. Baldock and Bournbridge -	13 1 10	- - -	- - -	- - -	5 2 2	- - -	322 0 11
2. Cheshunt -	11 9 0	- - -	138 4 4	- - -	46 15 7	- - -	1,899 14 1
3. Dunstable -	- - -	126 2 1	- - -	b 100 0 0	7 6 7	- - -	265 7 2
4. Enfield Chase -	- - -	- - -	- - -	- - -	10 19 1	- - -	398 2 3
5. Pondyards and Barnet (now St. Alban's and Barnet) -	- - -	- - -	- - -	150 0 0	- - -	- - -	331 19 1
6. Reading and Hatfield -	6 8 10	182 8 1	- - -	q 296 0 0	33 1 0	- - -	1,839 3 8
7. Sparrow's Herne -	19 3 0	45 19 9	60 10 6	200 0 0	23 9 2	- - -	1,854 19 8
8. Stevenage and Biggleswade -	- - -	47 0 10	- - -	200 0 0	18 13 7	- - -	423 13 0
9. Wadesnill -	- - -	- - -	22 13 0	- - -	20 10 0	- - -	875 17 8
10. Watton -	10 19 0	34 19 0	- - -	- - -	4 15 6	- - -	375 3 2
11. Welwyn -	- - -	87 6 3	- - -	r 169 4 0	4 9 0	- - -	562 17 4
£	61 1 8	523 16 0	221 7 10	1,115 4 0	175 1 8	- - -	9,148 18 0
COUNTY OF HUNTINGDON.							
1. Bury and Stratton -	16 10 0	199 0 0	- - -	240 0 0	21 9 0	- - -	1,296 10 11
2. Godmanchester to Cambridge -	- - -	13 0 0	- - -	- - -	46 18 5	- - -	828 8 1
3. Godmanchester and Hartford -	- - -	146 9 0	- - -	600 0 0	s 87 3 7	- - -	1,412 6 5
4. Kimbolton -	22 3 6	86 11 0	- - -	- - -	11 0 0	- - -	1,011 19 1
5. Somersham -	5 1 0	53 13 0	- - -	100 0 0	25 14 7	- - -	763 9 2
6. Stilton, &c. -	- - -	- - -	- - -	- - -	3 0 0	- - -	606 19 9
£	43 14 6	498 13 0	- - -	940 0 0	195 5 7	- - -	5,919 13 5

a For debts of 100*l*. b For debts of 200*l*. c For debts of 150*l*. d Including 66*l*. 12*s*. 5*d*. for lighting.
h For debts of 50*l*. i For debts of 350*l*. e Reduced with consent of creditor.
o For debts of 400*l*. p Reduced by Provisional Order. q For debts of 300*l*.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	317 4 11	317 4 11
900 0 0	3	14 0 4	14 12 1	- - -	928 12 5	- - -	- - -	- - -	- - -	682 18 6	682 18 6
2,100 0 0	3½	5 0 0	78 15 0	- - -	2,183 15 0	- - -	- - -	- - -	- - -	12 18 8	12 18 8
1,350 0 0	4	- - -	42 0 0	- - -	1,392 0 0	- - -	- - -	- - -	- - -	290 18 4	290 18 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	86 1 9	86 1 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	101 4 1	101 4 1
2,550 0 0	2	5 2 10	38 5 0	- - -	2,593 7 10	41 0 0	- - -	5 0 0	- - -	287 2 4	287 2 4
100 0 0	5	- - -	- - -	- - -	100 0 0	- - -	- - -	- - -	- - -	142 14 11	142 14 11
10,350 0 0	2½	- - -	135 3 10	- - -	10,485 3 10	- - -	100 0 0	- - -	- - -	35 13 4	35 13 4
1,056 0 0	4	- - -	21 2 3	- - -	1,077 2 3	- - -	- - -	- - -	- - -	263 7 0	263 7 0
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2,100 0 0	4	- - -	2 0 0	- - -	2,102 0 0	- - -	- - -	- - -	- - -	161 18 4	161 18 4
g 5,661 18 0	2	- - -	59 0 0	- - -	5,720 18 0	- - -	- - -	- - -	34 8 4	364 0 7	398 8 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	657 10 5	657 10 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
350 0 0	4½	- - -	- - -	- - -	350 0 0	- - -	- - -	- - -	- - -	130 18 4	130 18 4
2,275 0 0	3	- - -	34 2 6	14 15 2	2,323 17 8	- - -	- - -	6 0 0	- - -	- - -	6 0 0
1,700 0 0	2½	- - -	- - -	- - -	1,700 0 0	107 13 5	- - -	- - -	- - -	94 2 11	201 16 4
1,500 0 0	1d.	- - -	0 13 9	- - -	1,500 13 9	- - -	- - -	- - -	- - -	62 13 7	62 13 7
78,335 10 0	- -	379 12 0	11,978 7 4	14 15 2	90,708 4 6	233 9 2	100 0 0	11 0 0	163 15 7	8,524 2 0	9,032 6 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
200 0 0	k 4	- - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	78 18 0	78 18 0
3,960 0 0	4½	30 15 0	- - -	- - -	3,990 15 0	- - -	- - -	- - -	- - -	314 3 8	314 3 8
5,740 0 0	4½	- - -	- - -	- - -	5,740 0 0	- - -	- - -	- - -	23 7 6	97 8 1	120 15 7
3,252 0 0	5	- - -	- - -	- - -	3,252 0 0	- - -	- - -	- - -	- - -	277 3 4	277 3 4
3,440 0 0	4	173 6 4	- - -	- - -	3,613 6 4	- - -	- - -	10 10 0	- - -	318 6 7	328 16 7
- - -	- - -	- - -	- - -	3 1 10	3 1 10	- - -	- - -	36 0 0	- - -	- - -	36 0 0
2,400 2 2	none	- - -	- - -	- - -	2,400 2 2	- - -	- - -	- - -	- - -	- - -	- - -
1,800 0 0	l 4	- - -	- - -	- - -	1,800 0 0	- - -	- - -	- - -	- - -	181 15 9	181 15 9
6,400 0 0	4	- - -	- - -	- - -	6,400 0 0	- - -	- - -	- - -	- - -	139 7 0	139 7 0
4,435 0 0	5	- - -	9,307 5 0	3,607 12 1	17,349 17 1	- - -	- - -	- - -	- - -	- - -	- - -
50 0 0	5	- - -	- - -	- - -	50 0 0	- - -	- - -	- - -	- - -	78 19 2	78 19 2
n 1,350 0 0	4½	19 10 0	33 9 2	- - -	1,402 19 2	43 13 4	- - -	- - -	- - -	113 13 1	157 6 5
1,702 18 5	p 3½	49 14 8	58 2 3	- - -	1,810 15 4	- - -	- - -	- - -	- - -	788 3 6	788 3 6
2,946 0 0	4	69 16 2	57 9 2	61 4 6	3,134 9 10	- - -	- - -	- - -	- - -	- - -	- - -
37,676 0 7	- -	343 2 2	9,456 5 7	3,671 18 5	51,147 6 9	43 13 4	- - -	46 10 0	23 7 6	2,387 18 2	2,501 9 0
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
3,600 0 0	4½	- - -	5,591 18 9	- - -	9,191 18 9	- - -	- - -	- - -	- - -	247 7 10	247 7 10
- - -	- - -	150 0 0	- - -	- - -	150 0 0	- - -	- - -	- - -	- - -	408 15 4	408 15 4
4,450 0 0	3	- - -	37 10 0	- - -	4,487 10 0	- - -	- - -	- - -	- - -	219 2 0	219 2 0
- - -	- - -	50 0 0	- - -	- - -	50 0 0	- - -	- - -	- - -	- - -	1,403 8 2	1,403 8 2
1,650 0 0	none	- - -	- - -	- - -	1,650 0 0	- - -	- - -	- - -	- - -	603 11 2	603 11 2
4,400 0 0	4½	- - -	- - -	- - -	4,400 0 0	- - -	- - -	- - -	- - -	924 13 2	924 13 2
800 0 0	4½	- - -	- - -	- - -	800 0 0	- - -	- - -	- - -	- - -	113 17 8	113 17 8
600 0 0	5	- - -	- - -	- - -	600 0 0	- - -	- - -	- - -	- - -	274 0 2	274 0 2
- - -	- - -	91 0 4	- - -	- - -	91 0 4	- - -	- - -	- - -	10 0 0	356 6 4	356 6 4
900 0 0	4	25 0 0	- - -	- - -	925 0 0	- - -	- - -	- - -	- - -	240 10 4	240 10 4
2,070 0 0	4	- - -	- - -	- - -	2,070 0 0	- - -	- - -	- - -	- - -	125 18 8	125 18 8
18,470 0 0	- -	316 0 4	5,629 8 9	- - -	24,415 9 1	- - -	- - -	- - -	10 0 0	4,917 10 10	4,927 10 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5,580 0 0	3½	- - -	- - -	- - -	5,580 0 0	- - -	- - -	- - -	- - -	304 4 8	304 4 8
260 0 0	5	- - -	- - -	21 12 5	281 12 5	- - -	- - -	- - -	- - -	- - -	- - -
3,600 0 0	3½	60 0 0	106 19 3	- - -	3,766 19 3	- - -	- - -	- - -	- - -	539 6 0	539 6 0
2,884 19 5	3	- - -	- - -	87 16 4	2,972 15 9	- - -	- - -	- - -	- - -	260 17 4	260 17 4
1,220 0 0	4	- - -	- - -	- - -	1,220 0 0	- - -	- - -	- - -	- - -	523 5 5	523 5 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
13,544 19 5	- -	60 0 0	106 19 3	109 8 9	13,821 7 5	- - -	- - -	- - -	- - -	1,627 13 5	1,627 13 5

e For debts of 250l.

l Reduced by Provisional Order.

r For debts of 188l.

f For debts of 550l.

m For debts of 1,100l.

g Including 461l. 18s. not bearing interest.

n Including 350l. at 5 per cent.

s Including 68l. 2s. to South Division.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					9.
	Balance in Treasurer's Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF KENT.										
1. Ashford and Ham Street - -	126 13 1	- - -	- - -		428 0 0	- - -	- - -	- - -	7 10 0	- -
2. Ashford and Maidstone - -	299 6 11	- - -	- - -		737 12 9	- - -	- - -	- - -	8 0 0	- -
3. Benenden - - -	97 16 2	- - -	- - -		188 9 2	45 19 11	- - -	- - -	- - -	- -
4. Bethersden - - -	169 4 10	- - -	- - -		604 0 0	47 17 5	- - -	- - -	6 18 0	- -
5. Biddenden - - -	240 0 2	- - -	- - -		341 10 0	79 15 6	- - -	- - -	- - -	- -
6. Brandbridges - - -	552 18 6	- - -	- - -		676 12 6	- - -	- - -	- - -	22 7 6	- -
7. Canterbury and Barham - -	255 7 10	- - -	- - -		622 7 4	- - -	- - -	- - -	1 0 0	- -
Canterbury and Ramsgate :-										
8. First District - - -	192 18 9	- - -	- - -		337 13 3	- - -	- - -	- - -	- - -	- -
9. Second District - - -	130 14 3	- - -	- - -		216 0 0	- - -	- - -	- - -	- - -	- -
10. Canterbury and Sandwich - -	1 9 9	- - -	- - -		825 0 0	- - -	- - -	- - -	12 3 0	- -
11. Chatham and Canterbury and Macknade Branch - - -	718 5 2	- - -	- - -		1,201 17 8	- - -	- - -	- - -	102 4 5	- -
12. Dartford and Sevenoaks - -	392 11 1	- - -	- - -		475 18 4	- - -	- - -	- - -	- - -	- -
13. Dartford and Strood - - -	336 13 11	- - -	- - -		1,065 16 8	- - -	- - -	1 2 6	13 2 0	- -
14. Dover to Barham Downs - -	276 16 4	- - -	- - -		554 16 4	- - -	- - -	- - -	- - -	- -
15. Dover and Sandgate - - -	154 8 5	- - -	- - -		863 7 3	- - -	- - -	0 2 6	10 0 0	- -
16. Dover to Sandwich, through Deal	81 10 5	- - -	- - -		1,038 5 0	- - -	- - -	- - -	183 12 0	- -
17. Dover to Sandwich, through Wal- dershare - - -	165 17 1	- - -	- - -		453 0 2	- - -	- - -	- - -	- - -	- -
18. Faversham, Hythe, and Canterbury	237 15 9	- - -	- - -		1,492 18 11	- - -	- - -	- - -	27 19 6	- -
19. Folkestone and Barham - -	59 15 8	- - -	- - -		240 3 3	149 15 6	- - -	- - -	5 0 0	- -
20. Goudhurst - - -	81 15 3	- - -	- - -		231 10 1	40 0 0	- - -	- - -	- - -	- -
21. Goudhurst, Gore, and Stilebridge -	242 10 6	- - -	- - -		403 16 9	39 0 0	- - -	- - -	8 10 0	- -
22. Gravesend and Wrotham - -	264 4 8	- - -	- - -		425 16 8	82 2 8	- - -	- - -	10 16 6	- -
23. Greenwich and Woolwich, Lower Road - - -	540 5 2	- - -	- - -		1,315 0 0	422 10 0	- - -	- - -	18 2 0	- -
24. Hawkhurst Junction - - -	- - -	- - -	- - -		140 0 0	- - -	- - -	- - -	- - -	- -
25. Herne Bay - - -	130 19 4	- - -	- - -		427 13 7	- - -	- - -	- - -	9 4 0	- -
26. Kipping's Cross and Flimwell -	195 1 5	- - -	- - -		428 11 2	- - -	- - -	- - -	- - -	- -
27. Kipping's Cross and Wilsley Green	373 1 11	- - -	- - -		491 9 7	- - -	- - -	- - -	- - -	- -
28. Maidstone and Biddenden - -	74 11 10	- - -	- - -		728 17 8	170 10 9	- - -	- - -	- - -	- -
29. Maidstone and Cranbrook - -	199 10 10	- - -	- - -		1,058 4 1	- - -	- - -	- - -	64 13 7	- -
30. Maidstone to Key Street - -	7 2 0	- - -	- - -		143 11 7	- - -	- - -	- - -	13 18 0	- -
31. Malling and Strood - - -	336 6 5	- - -	- - -		491 10 0	- - -	- - -	- - -	0 10 0	- -
32. New Cross - - -	2,515 15 9	- - -	- - -		13,739 0 0	- - -	- - -	- - -	1,409 16 0	- -
33. Penshurst, Wat's Cross, and Cow- den - - -	173 9 10	- - -	- - -		433 0 0	- - -	- - -	- - -	- - -	- -
34. Rochester and Maidstone - -	228 12 6	- - -	- - -		325 7 1	- - -	- - -	- - -	0 10 0	- -
35. Sandwich, Margate, and Ramsgate	389 13 10	- - -	- - -		688 0 0	- - -	- - -	- - -	3 6 0	- -
36. Sevenoaks - - -	726 15 10	- - -	- - -		371 3 2	- - -	- - -	- - -	82 7 10	- -
37. Stockershead to Bagham's Cross -	119 4 9	- - -	- - -		102 0 0	46 18 9	- - -	- - -	- - -	- -
38. Tenderden - - -	231 2 11	- - -	- - -		884 15 3	122 9 0	- - -	- - -	7 0 0	- -
39. Tonbridge - - -	119 19 6	- - -	- - -		1,992 0 0	- - -	- - -	- - -	51 12 0	- -
40. Tonbridge and Ightham - -	88 19 11	- - -	- - -		248 16 8	15 0 0	- - -	- - -	37 10 0	- -
41. Tonbridge and Maidstone - -	172 13 2	- - -	- - -		679 11 4	- - -	- - -	0 0 6	42 12 0	- -
42. Wadhurst and West Farleigh -	308 16 2	- - -	- - -		420 3 1	58 11 11	- - -	- - -	5 0 0	- -
43. Westerham and Edenbridge - -	93 7 6	- - -	- - -		449 14 5	- - -	- - -	- - -	- - -	- -
44. Whitstable - - -	257 5 5	- - -	- - -		311 8 3	- - -	- - -	- - -	42 2 3	- -
45. Woodchurch - - -	88 0 11	- - -	- - -		198 5 0	63 7 11	- - -	- - -	6 1 9	- -
46. Wrotham Heath - - -	219 6 1	- - -	- - -		586 6 7	- - -	- - -	1 7 6	11 16 0	- -
47. Wrotham and Maidstone - -	256 11 4	- - -	- - -		1,265 0 0	- - -	- - -	- - -	48 0 6	- -
	12,925 8 10	- - -	- - -		41,344 0 7	1,383 19 4	- - -	2 13 0	2,273 4 10	- -
COUNTY OF LANCASTER.										
1. Adlington and Westhoughton -	221 18 3	- - -	- - -		291 0 0	- - -	- - -	- - -	6 9 8	- -
2. Barton Bridge and Moses Gate -	463 10 0	- - -	- - -		1,290 0 0	20 0 0	- - -	- - -	17 10 0	- -
3. Barton Bridge and Stretford -	134 11 4	- - -	- - -		247 0 0	- - -	- - -	- - -	5 9 9	- -
4. Blackburn to Addingham and Cocking End - - -	1,577 4 4	- - -	- - -		4,486 5 0	- - -	- - -	6 5 3	115 17 8	- -
5. Blackburn and Preston - - -	- - -	230 17 7	- - -		1,089 11 11	377 0 0	- - -	- - -	11 0 5	- -
6. Blackburn to Walton Cop - -	148 18 2	- - -	- - -		736 12 5	159 15 0	- - -	- - -	6 2 2	- -
7. Bolton and Blackburn - - -	375 8 10	- - -	- - -		1,544 3 0	- - -	- - -	0 8 0	19 19 3	- -
8. Bolton and Nightingale - -	711 16 1	- - -	- - -		2,058 6 8	- - -	- - -	0 2 3	48 13 7	- -
9. Bolton and St. Helen's - - -	186 16 1	- - -	- - -		1,488 14 6	- - -	- - -	0 8 9	- - -	- -
10. Bolton and Westhoughton - -	34 15 8	- - -	- - -		350 0 0	- - -	- - -	0 11 0	- - -	- -
11. Burnley to Edenfield Chapel -	125 10 1	- - -	- - -		1,366 6 4	- - -	- - -	1 5 0	131 2 8	- -
12. Bury to Blackburn, Whalley, &c.	296 17 2	- - -	- - -		4,283 13 6	17 8 4	- - -	4 5 3	201 16 5	- -
13. Bury and Bolton - - -	226 2 11	- - -	- - -		955 0 0	- - -	- - -	- - -	7 16 8	- -
14. Clitheroe to Blackburn and Mellor Brook - - -	30 0 11	- - -	- - -		1,125 0 0	- - -	- - -	- - -	20 11 10	- -
15. Crossford Bridge and Manchester -	183 0 9	- - -	- - -		2,030 0 0	- - -	- - -	- - -	44 17 10	- -

a For 1½ year.

b For 2 years.

c Including contract work.

EXPENDITURE.

	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of		
	INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	435 10 0	41 0 2	82 19 1	47 9 7	- - -	13 14 2	26 16 9	5 5 0	5 5 0	20 0 0
2.	745 12 9	138 8 1	88 13 6	332 9 2	- - -	- - -	52 11 2	12 0 0	10 0 0	50 0 0
3.	234 9 1	15 6 0	26 15 6	11 13 7	- - -	- - -	12 8 1	- - -	10 0 0	- - -
4.	658 15 5	77 0 6	98 1 4	120 16 3	- - -	30 19 8	18 13 4	5 0 0	10 0 0	30 0 0
5.	421 5 6	75 12 2	61 13 6	32 6 10	- - -	- - -	16 14 9	7 0 0	10 10 0	20 0 0
6.	699 0 0	99 1 0	30 13 6	89 18 6	- - -	- - -	46 8 9	6 0 0	10 0 0	- - -
7.	623 7 4	62 14 10	11 18 0	32 4 4	- - -	- - -	19 19 4	- - -	20 0 0	45 0 0
8.	337 13 3	108 11 9	65 10 2	27 13 6	- - -	- - -	25 19 10	- - -	25 0 0	30 0 0
9.	216 0 0	- - -	- - -	- - -	- - -	- - -	3 19 3	- - -	15 0 0	- - -
10.	837 3 0	142 11 5	- - -	176 13 0	- - -	- - -	19 1 10	- - -	25 0 0	a 50 0 0
11.	1,304 2 1	343 14 9	28 1 8	439 4 10	- - -	- - -	23 10 2	- - -	25 0 0	50 0 0
12.	475 18 4	193 14 0	89 19 0	137 3 1	- - -	2 10 0	- - -	- - -	- - -	35 2 0
13.	1,080 1 2	174 5 9	7 10 6	605 1 1	- - -	- - -	26 15 10	- - -	b 100 0 0	80 0 0
14.	554 16 4	c 224 18 10	33 6 0	62 0 3	- - -	- - -	28 12 5	10 0 0	20 0 0	65 0 0
15.	873 9 9	127 10 0	208 4 5	258 1 5	- - -	- - -	33 9 5	10 0 0	30 0 0	30 0 0
16.	1,221 17 0	219 1 2	233 5 8	205 11 7	- - -	- - -	42 5 3	10 0 0	20 0 0	54 12 0
17.	453 0 2	41 10 6	20 13 6	76 2 6	- - -	- - -	10 10 9	- - -	10 0 0	25 0 0
18.	1,520 18 5	242 2 5	127 13 11	317 1 8	- - -	17 6 9	82 18 11	- - -	30 0 0	90 0 0
19.	394 18 9	58 10 7	70 8 10	22 0 9	- - -	- - -	3 13 11	- - -	10 6 8	20 13 4
20.	271 10 1	29 14 6	45 3 10	10 11 4	- - -	- - -	12 15 4	5 0 0	10 0 0	29 16 0
21.	451 6 9	72 1 10	36 8 7	28 12 10	- - -	- - -	12 17 6	- - -	10 10 0	5 0 0
22.	518 15 10	69 1 3	16 19 0	224 10 9	- - -	- - -	45 14 9	- - -	20 0 0	20 0 0
23.	1,755 12 0	158 6 2	283 17 8	361 19 6	- - -	- - -	5 16 8	- - -	30 0 0	35 0 0
24.	140 0 0	20 9 0	46 3 7	29 6 0	- - -	- - -	4 0 7	- - -	10 0 0	2 12 0
25.	436 17 7	33 16 11	6 18 9	72 18 7	- - -	- - -	13 12 9	- - -	25 0 0	20 0 0
26.	428 11 2	- - -	- - -	- - -	- - -	- - -	17 7 9	- - -	15 0 0	- - -
27.	491 9 7	56 1 2	54 6 2	20 12 8	- - -	- - -	20 7 11	5 0 0	8 8 0	- - -
28.	899 8 5	109 14 9	105 7 2	58 18 7	- - -	- - -	8 2 10	10 0 0	10 0 0	25 0 0
29.	1,122 17 8	256 16 5	346 14 8	142 8 8	- - -	- - -	22 16 11	10 0 0	20 0 0	50 0 0
30.	157 9 7	76 1 5	1 17 6	60 1 9	- - -	- - -	0 16 3	- - -	5 5 0	15 0 0
31.	492 0 0	74 18 6	- - -	89 1 3	- - -	- - -	56 17 11	- - -	31 10 0	30 0 0
32.	15,148 16 0	2,823 13 3	3,430 6 11	5,019 11 11	- - -	121 17 2	219 11 7	- - -	200 0 0	350 0 0
33.	433 0 0	89 5 0	163 8 0	81 17 6	- - -	- - -	4 1 1	- - -	30 0 0	30 0 0
34.	325 17 1	88 2 1	4 10 0	142 17 11	- - -	- - -	8 8 5	10 0 0	6 17 2	52 0 0
35.	691 6 0	134 0 3	52 0 3	167 2 9	- - -	- - -	17 6 10	15 0 0	15 0 0	30 0 0
36.	453 11 0	252 3 2	87 3 1	109 4 6	- - -	- - -	14 17 8	20 0 0	42 0 0	60 0 0
37.	148 18 9	41 4 1	8 3 6	21 8 2	- - -	- - -	0 19 0	3 0 0	10 10 0	10 0 0
38.	1,014 4 3	156 5 10	254 14 7	122 11 2	- - -	12 17 4	65 6 7	- - -	25 0 0	40 0 0
39.	2,043 12 0	221 11 0	516 10 3	337 7 6	- - -	- - -	40 3 6	- - -	80 0 0	70 0 0
40.	301 6 8	85 8 11	32 10 5	33 10 6	- - -	- - -	23 18 10	- - -	- - -	18 6 0
41.	722 3 10	226 12 4	263 7 1	111 10 0	- - -	1 0 0	24 7 1	10 0 0	20 0 0	50 1 0
42.	483 15 0	51 2 2	97 10 0	33 7 6	- - -	- - -	29 13 0	10 0 0	10 10 0	- - -
43.	449 14 5	167 16 1	164 14 6	49 2 0	- - -	- - -	19 2 10	- - -	12 12 0	50 0 0
44.	353 10 6	81 18 11	83 15 2	55 18 2	- - -	- - -	22 10 4	- - -	15 0 0	30 0 0
45.	267 14 8	35 6 6	46 2 10	38 14 11	- - -	- - -	16 8 3	10 0 0	10 0 0	10 0 0
46.	599 10 1	264 17 2	115 9 9	163 11 8	- - -	- - -	12 14 7	10 0 0	42 0 0	40 0 0
47.	1,313 0 6	396 2 9	- - -	517 8 0	- - -	- - -	44 14 3	- - -	75 0 0	100 0 0

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF KENT.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ashford and Ham Street - -	- - -	80 1 7	- - -	a 122 7 6	6 2 0	- - -	451 0 10
2. Ashford and Maidstone - -	8 14 10	- - -	- - -	- - -	12 0 0	- - -	704 16 9
3. Benenden - - -	11 2 6	38 16 5	- - -	b 150 0 0	1 2 1	- - -	277 4 2
4. Bethersden - - -	15 4 9	113 2 10	- - -	c 157 18 4	11 13 2	- - -	688 10 2
5. Biddenden - - -	5 7 0	74 5 4	- - -	d 94 4 0	6 3 6	- - -	403 17 1
6. Brandbridges - - -	- - -	198 7 0	- - -	e 150 0 0	- - -	- - -	630 8 9
7. Canterbury and Barham - -	7 8 0	225 0 2	- - -	f 198 0 0	0 1 0	- - -	622 5 8
Canterbury and Ramsgate:—							
8. First District - - -	8 7 8	- - -	- - -	- - -	1 7 6	- - -	292 10 5
9. Second District - - -	14 9 4	61 3 7	- - -	g 80 0 0	4 3 9	- - -	178 15 11
10. Canterbury and Sandwich - -	11 12 10	90 8 4	- - -	h 297 0 0	2 0 0	- - -	814 7 5
11. Chatham and Canterbury and Macknade Branch - - -	12 7 7	- - -	18 4 5	i 605 10 6	18 5 7	- - -	1,563 19 6
12. Dartford and Sevenoaks - -	40 10 6	- - -	150 0 0	- - -	k 86 9 6	- - -	735 8 1
13. Dartford and Strood - - -	m 43 2 7	25 0 4	- - -	- - -	41 9 9	- - -	1,103 5 10
14. Dover to Barham Downs - -	15 14 9	- - -	- - -	- - -	18 17 9	- - -	478 10 0
15. Dover and Sandgate - - -	2 5 6	89 10 2	- - -	- - -	38 11 3	- - -	827 12 2
16. Dover to Sandwich, through Deal	49 1 4	61 15 1	170 0 0	149 0 0	27 4 11	- - -	1,241 17 0
17. Dover to Sandwich, through Wal- dershare - - -	m 77 0 10	58 13 11	- - -	n 65 0 0	27 14 10	- - -	412 6 10
18. Faversham, Hythe, and Canterbury	13 19 5	93 4 4	206 0 0	150 0 0	15 15 2	- - -	1,386 2 7
19. Folkestone and Barham - -	69 3 6	83 14 7	- - -	- - -	9 0 0	- - -	347 12 2
20. Goudhurst - - -	106 13 7	61 8 6	- - -	- - -	5 2 3	- - -	316 5 4
21. Goudhurst, Gore, and Stilebridge -	4 0 1	50 5 0	- - -	150 0 0	4 0 1	- - -	373 15 11
22. Gravesend and Wrotham - -	7 0 2	99 0 6	- - -	q 124 19 0	16 15 1	- - -	644 0 6
23. Greenwich and Woolwich, Lower Road - - -	18 9 6	77 13 8	12 8 6	501 5 0	53 19 9	- - -	1,538 16 5
24. Hawkhurst Junction - - -	- - -	- - -	- - -	- - -	r 27 8 10	- - -	140 0 0
25. Herne Bay - - -	27 16 3	75 19 5	- - -	s 138 0 0	29 3 0	- - -	443 5 8
26. Kipping's Cross and Flimwell -	11 12 5	111 18 5	- - -	t 150 0 0	7 2 2	- - -	313 0 9
27. Kipping's Cross and Wisley Green	3 9 2	25 5 9	- - -	200 0 0	6 11 10	- - -	400 2 8
28. Maidstone and Biddenden - -	- - -	349 4 4	- - -	- - -	9 12 7	- - -	686 0 3
29. Maidstone and Cranbrook - -	8 0 4	- - -	- - -	- - -	8 7 11	- - -	865 4 11
30. Maidstone to Key Street - -	- - -	- - -	- - -	- - -	4 1 4	- - -	163 3 3
31. Malling and Strood - - -	- - -	37 0 0	- - -	u 250 0 0	- - -	- - -	569 7 8
32. New Cross - - -	143 18 6	- - -	125 5 6	- - -	x 1,201 13 4	- - -	13,635 18 2
33. Penshurst, Wat's Cross, and Cow- den - - -	10 0 0	- - -	- - -	- - -	12 12 0	- - -	421 3 7
34. Rochester and Maidstone - -	- - -	- - -	- - -	- - -	3 9 6	- - -	316 5 1
35. Sandwich, Margate, and Ramsgate	9 1 8	67 3 10	- - -	f 187 15 0	9 0 10	- - -	703 11 5
36. Sevenoaks - - -	- - -	- - -	- - -	- - -	2 18 0	- - -	588 6 5
37. Stockershead to Bagham's Cross -	2 2 0	- - -	- - -	- - -	3 9 6	- - -	100 16 3
38. Tenterden - - -	1 6 10	169 16 6	- - -	t 198 11 0	29 0 6	- - -	1,075 10 4
39. Tonbridge - - -	20 9 6	- - -	- - -	- - -	18 1 2	- - -	1,304 2 11
40. Tonbridge and Ightham - -	32 4 0	- - -	- - -	- - -	7 16 6	- - -	233 15 2
41. Tonbridge and Maidstone - -	6 6 0	- - -	- - -	- - -	9 15 0	- - -	722 18 6
42. Wadhurst and West Farleigh -	5 17 4	82 8 11	- - -	s 135 0 0	11 11 8	- - -	467 0 7
43. Westerham and Edenbridge - -	5 5 0	- - -	- - -	- - -	8 6 6	- - -	476 18 11
44. Whitstable - - -	19 5 11	- - -	122 0 0	- - -	21 16 3	- - -	452 4 9
45. Woodchurch - - -	5 18 6	55 17 7	- - -	y 78 12 6	12 17 9	- - -	319 18 10
46. Wrotham Heath - - -	- - -	- - -	- - -	- - -	2 18 3	- - -	651 11 5
47. Wrotham and Maidstone - -	- - -	- - -	- - -	- - -	2 0 0	- - -	1,135 5 0
£	854 9 8	2,556 6 1	803 18 5	4,333 2 10	1,857 13 4	- - -	42,219 2 0
COUNTY OF LANCASTER.							
1. Adlington and Westhoughton - -	- - -	64 10 10	- - -	200 0 0	16 4 5	- - -	315 8 1
2. Barton Bridge and Moses Gate - -	- - -	24 2 11	231 7 6	- - -	22 11 4	- - -	1,444 11 9
3. Barton Bridge and Stretford - -	8 16 4	75 13 8	- - -	100 0 0	6 12 11	- - -	304 19 4
4. Blackburn to Addingham and Cocking End - - -	8 15 0	648 15 1	- - -	71 0 0	37 1 6	- - -	2,732 17 11
5. Blackburn and Preston - - -	7 0 6	657 15 10	- - -	300 0 0	1 15 1	- - -	1,296 12 6
6. Blackburn to Walton Cop - -	21 18 2	354 13 9	- - -	- - -	5 19 5	- - -	951 16 3
7. Bolton and Blackburn - - -	- - -	807 12 8	- - -	aa 330 0 0	8 16 0	- - -	1,756 8 8
8. Bolton and Nightingale - -	15 15 10	466 15 11	- - -	bb 950 0 0	24 1 3	- - -	1,998 2 3
9. Bolton and St. Helen's - - -	cc 493 7 8	238 9 11	63 0 0	- - -	18 11 1	- - -	1,554 0 7
10. Bolton and Westhoughton - -	15 18 10	71 10 1	- - -	- - -	14 19 11	- - -	374 18 9
11. Burnley to Edenfield Chapel - -	44 17 5	149 13 6	- - -	- - -	24 4 0	- - -	1,292 16 8
12. Bury to Blackburn, Whalley, &c. -	6 19 10	344 10 10	42 8 6	1,200 0 0	100 1 11	- - -	4,703 9 3
13. Bury and Bolton - - -	- - -	275 5 1	- - -	dd 600 0 0	- - -	- - -	940 5 1
14. Clitheroe to Blackburn and Mellor Brook - - -	30 0 4	610 5 2	- - -	g 70 0 0	12 12 4	- - -	1,152 19 10
15. Crossford Bridge and Manchester -	29 8 0	- - -	- - -	- - -	ee 339 9 5	- - -	2,064 2 1

a For debts of 140l.

b For debts of 180l.

c For debts of 263l. 4s.

d For debts of 120l. 15s.

i For debts of 607l. 10

k Loss by bankruptcy of late treasurer.

l Remaining debt omitted, having been unclaimed for upwards of 50 years.

q For debts of 300l.

r Including 12l. 19s. 3d., part of floating debt.

s For debts of 150l.

t For debts of 250l.

aa For debts of 1,019l. 2s. 10d.

bb For debts of 1,000l.

cc On account for costs of New Act.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Contribution for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,950 0 0	4	5 0 0	- - -	- - -	1,955 0 0	- - -	- - -	- - -	- - -	111 2 3	111 2 3
940 0 0	4	- - -	- - -	- - -	940 0 0	- - -	- - -	- - -	- - -	340 2 11	340 2 11
3,435 5 11	3	- - -	51 10 6	- - -	3,486 16 5	- - -	- - -	14 0 0	- - -	55 1 1	69 1 1
2,352 5 0	3	- - -	- - -	- - -	2,352 5 0	- - -	- - -	- - -	- - -	139 10 1	139 10 1
6,745 5 6	3½	- - -	350 6 2	- - -	7,095 11 8	- - -	- - -	- - -	- - -	257 8 7	257 8 7
3,700 0 0	4½	16 2 2	32 18 2	- - -	3,749 0 4	- - -	- - -	- - -	- - -	621 9 9	621 9 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	256 9 6	256 9 6
- - -	- - -	11 8 2	- - -	- - -	11 8 2	- - -	- - -	- - -	- - -	238 1 7	238 1 7
2,900 0 0	2	- - -	80 0 0	- - -	2,980 0 0	- - -	- - -	- - -	- - -	167 18 4	167 18 4
2,650 0 0	4	20 12 1	35 10 4	- - -	2,706 2 5	- - -	- - -	- - -	- - -	24 5 4	24 5 4
337 10 0	none	42 0 0	- - -	- - -	379 10 0	2 15 6	- - -	- - -	- - -	458 7 9	461 3 3
800 0 0	5 & 4½	265 0 0	14 12 6	- - -	1,079 12 6	- - -	- - -	- - -	- - -	133 1 4	133 1 4
2,400 0 0	4	- - -	- - -	- - -	2,400 0 0	- - -	- - -	- - -	- - -	313 9 3	313 9 3
1,369 0 0	5	- - -	476 10 6	- - -	1,845 10 6	147 15 0	- - -	- - -	- - -	353 2 8	353 2 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	200 6 0	200 6 0
1,750 0 0	3	- - -	88 10 0	- - -	1,838 10 0	27 10 10	- - -	- - -	- - -	61 10 5	209 5 5
2,150 0 0	4	- - -	43 0 0	- - -	2,193 0 0	- - -	- - -	- - -	- - -	206 10 5	234 1 3
4,475 0 0	1½	- - -	61 10 7	- - -	4,536 10 7	- - -	- - -	- - -	- - -	372 11 7	372 11 7
2,100 0 0	03	71 1 5	p - - -	- - -	2,171 1 5	- - -	- - -	- - -	- - -	107 2 3	107 2 3
1,600 0 0	3	79 15 8	- - -	- - -	1,679 15 8	- - -	- - -	- - -	- - -	37 0 0	37 0 0
5,700 0 0	2	- - -	287 0 0	- - -	5,987 0 0	- - -	14 0 0	- - -	2 0 0	320 1 4	320 1 4
2,346 0 8	2½ & 3½	395 18 7	34 8 9	- - -	2,776 8 0	- - -	- - -	- - -	- - -	139 0 0	155 0 0
16,250 0 0	5	751 3 9	16,862 18 5	- - -	33,864 2 2	- - -	- - -	- - -	- - -	757 0 9	757 0 9
1,950 0 0	3	- - -	- - -	- - -	1,950 0 0	- - -	- - -	- - -	- - -	124 11 3	124 11 3
6,396 5 0	2	- - -	15 0 5	- - -	6,411 5 5	- - -	- - -	- - -	- - -	310 11 10	310 11 10
550 0 0	4	64 2 8	- - -	- - -	614 2 8	- - -	- - -	- - -	- - -	464 8 10	464 8 10
9,421 0 0	4	- - -	155 8 0	- - -	9,576 8 0	- - -	- - -	- - -	- - -	288 0 0	288 0 0
- - -	- - -	50 11 2	- - -	- - -	50 11 2	36 0 0	- - -	- - -	- - -	457 3 7	493 3 7
3,045 0 0	2	- - -	156 2 0	- - -	3,201 2 0	- - -	- - -	- - -	- - -	1 8 4	1 8 4
- - -	- - -	3,633 18 0	- - -	- - -	3,633 18 0	- - -	- - -	131 19 6	- - -	258 18 9	258 18 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,028 13 7	4,160 13 1
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	185 6 3	185 6 3
1,600 0 0	4	- - -	81 10 0	- - -	1,681 10 0	- - -	- - -	- - -	- - -	238 4 6	238 4 6
2,075 0 0	1d.	- - -	0 5 2	- - -	2,075 5 2	- - -	- - -	16 16 0	- - -	377 8 5	377 8 5
6,015 0 0	3	10 0 0	18 0 0	- - -	6,043 0 0	- - -	- - -	- - -	- - -	592 0 5	608 16 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	167 7 3	167 7 3
4,862 10 0	5	12,418 2 6	- - -	- - -	17,280 12 6	- - -	35 10 0	- - -	- - -	169 16 10	169 16 10
3,000 0 0	2½	201 0 5	- - -	- - -	3,201 0 5	- - -	- - -	- - -	2 15 10	859 8 7	859 8 7
- - -	- - -	- - -	- - -	- - -	- - -	18 16 8	- - -	- - -	- - -	156 11 5	194 17 3
2,793 18 3	2	- - -	- - -	- - -	2,793 18 3	- - -	- - -	- - -	- - -	171 18 6	171 18 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	325 10 7	325 10 7
- - -	- - -	243 10 4	- - -	- - -	243 10 4	- - -	- - -	10 19 6	- - -	66 3 0	84 19 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	158 11 2	158 11 2
107,659 0 4	- - -	18,279 6 11	18,845 1 6	- - -	144,783 8 9	232 18 0	- - -	173 15 0	4 15 10	35 16 9	35 16 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	167 4 9	178 4 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	434 6 10	434 6 10
3,050 0 0	2	- - -	3 0 0	- - -	3,053 0 0	- - -	- - -	- - -	- - -	185 6 3	185 6 3
500 0 0	3 to 4½	- - -	18 4 0	- - -	518 4 0	- - -	20 0 0	- - -	- - -	238 4 6	238 4 6
1,550 0 0	5	28 4 0	- - -	- - -	1,578 4 0	- - -	- - -	- - -	- - -	377 8 5	377 8 5
16,501 10 9	4	- - -	316 12 8	- - -	16,818 3 5	- - -	- - -	- - -	- - -	592 0 5	608 16 5
18,008 2 6	2	- - -	102 6 1	49 17 9	18,160 6 4	- - -	16 0 0	- - -	- - -	167 7 3	167 7 3
7,406 10 0	3	155 0 0	222 3 10	- - -	7,783 13 10	25 0 0	34 10 0	- - -	- - -	169 16 10	169 16 10
17,345 0 0	3½	1 1 0	63 12 3	- - -	17,409 13 3	- - -	- - -	- - -	- - -	859 8 7	859 8 7
15,075 5 11	3	- - -	- - -	- - -	15,075 5 11	- - -	- - -	- - -	- - -	156 11 5	194 17 3
6,284 19 0	4	472 13 6	5 16 9	- - -	6,763 9 3	- - -	- - -	- - -	- - -	171 18 6	171 18 6
1,470 0 0	5	27 15 7	- - -	- - -	1,497 15 7	- - -	- - -	- - -	- - -	325 10 7	325 10 7
3,100 0 0	4 & 5	- - -	59 11 1	- - -	3,159 11 1	- - -	- - -	- - -	- - -	66 3 0	84 19 8
6,300 0 0	5	- - -	- - -	- - -	6,300 0 0	- - -	- - -	- - -	- - -	158 11 2	158 11 2
12,731 17 1	2	- - -	24 0 0	- - -	12,755 17 1	- - -	- - -	- - -	- - -	35 16 9	35 16 9
12,500 0 0	5	- - -	5 0 0	- - -	12,505 0 0	- - -	- - -	- - -	- - -	167 4 9	178 4 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	434 6 10	434 6 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	193 16 6	193 16 6

e For debts of 185l.

f For debts of 200l.

g For debts of 100l.

h For debts of 300l.

m For 2 years.

n For debts of 100l.

o Reduced by Provisional Order.

p Extinguished by Provisional Order.

u For debts of 500l.

x Including watering 933l. 2s.

y For debts of 225l.

z Including 2,650l. at 5 per cent.

dd For debts of 793l. 3s. 3d.

ee Including 91l. 5s. 10d. rents and 180l. 12s. 2d. for watering.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed the Securi- of the Tol
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF LANCASTER—cont.										
16. Dryclough, Shaw, and Rochdale -	3,776 17 10	- - -	- - -	- - -	1,183 10 0	- - -	- - -	1 6 3	342 10 3	- -
17. Edenfield Chapel to Little Bolton -	267 2 7	- - -	- - -	- - -	1,303 5 3	18 0 0	- - -	- - -	23 5 8	- -
18. Elton and Blackburn -	113 14 5	- - -	- - -	- - -	580 0 0	- - -	- - -	- - -	3 6 9	- -
19. Finnington and Chorley -	- - -	- - -	534 0 10	- - -	230 13 9	- - -	50 0 0	- - -	9 6 6	- -
20. Garstang and Heiring-syke -	205 15 9	- - -	- - -	- - -	529 10 0	- - -	- - -	- - -	11 19 0	- -
21. Haslingden and Todmorden -	184 7 1	- - -	- - -	- - -	2,995 2 8	16 8 0	- - -	0 3 9	255 14 5	- -
22. Hulme and Eccles -	683 7 6	- - -	- - -	- - -	1,076 0 0	- - -	- - -	- - -	58 12 11	- -
23. Hulton -	24 10 5	- - -	- - -	- - -	641 7 0	- - -	- - -	1 3 9	33 10 11	- -
24. Ince, Hindley, and Westhoughton -	121 2 10	- - -	- - -	- - -	600 1 0	- - -	- - -	- - -	11 9 6	- -
25. Kirkby Kendal and Kirkby Ireleth -	58 14 2	- - -	- - -	- - -	370 8 9	33 14 11	- - -	- - -	7 14 0	- -
26. Liverpool, Prescott, Ashton, and Warrington -	1,653 11 0	- - -	- - -	- - -	5,152 19 1	- - -	- - -	37 9 6	28 17 2	- -
27. Liverpool and Preston -	358 14 10	- - -	- - -	- - -	3,718 13 4	- - -	- - -	3 16 8	70 17 4	- -
28. Livesey Branch -	56 0 9	- - -	- - -	- - -	55 11 10	- - -	- - -	- - -	6 73 16 9	- -
29. Manchester and Ashton-under-Lyne New Road -	904 12 8	- - -	- - -	- - -	724 7 0	- - -	- - -	- - -	68 11 2	- -
30. Manchester and Bury New Road -	412 10 7	- - -	- - -	- - -	1,695 0 0	- - -	- - -	- - -	97 0 5	- -
31. Manchester, Oldham, and Austerlands -	944 9 9	- - -	- - -	- - -	5,511 19 6	- - -	- - -	1 3 9	10 18 3	- -
32. Manchester to Rochdale, &c., Manchester District -	69 16 8	- - -	- - -	- - -	1,100 0 0	- - -	- - -	- - -	4 8 3	- -
33. Manchester and Saltersbrook -	- - -	- - -	148 6 0	- - -	3,533 1 4	- - -	- - -	- - -	92 5 8	- -
34. Mather Fold -	21 18 5	- - -	- - -	- - -	49 8 5	- - -	- - -	- - -	1 1 11	- -
35. Moses Gate District -	561 10 6	- - -	- - -	- - -	1,386 0 0	- - -	- - -	- - -	26 16 8	- -
36. Ditto, Ringley District -	232 3 0	- - -	- - -	- - -	439 0 0	- - -	- - -	- - -	16 14 11	- -
37. Oldham and Ripponden -	469 19 3	- - -	- - -	- - -	744 0 0	- - -	- - -	- - -	9 9 7	- -
38. Pendleton Roads -	1,680 9 6	- - -	- - -	- - -	8,648 0 0	- - -	- - -	- - -	159 3 4	- -
39. Penwortham and Wrightington -	- - -	- - -	46 19 5	- - -	693 0 0	- - -	- - -	1 1 6	4 5 7	- -
40. Preston and Garstang -	100 5 11	- - -	- - -	- - -	908 0 0	- - -	- - -	- - -	- - -	- -
41. Prestwich, Bury, and Radcliffe -	- - -	- - -	737 2 1	- - -	2,468 10 1	- - -	- - -	- - -	65 8 0	- -
42. Radcliffe -	24 8 10	- - -	- - -	- - -	1,100 0 0	- - -	- - -	0 5 3	17 1 6	- -
43. Ridghill and Lanes, and Holehouse -	- - -	- - -	88 3 4	- - -	388 0 9	500 7 6	- - -	- - -	3 7 6	- -
44. Rochdale, Bamford, and Bury -	288 8 1	- - -	- - -	- - -	885 0 0	- - -	- - -	1 6 3	33 7 7	- -
45. Rochdale and Burnley -	98 12 7	- - -	- - -	- - -	3,154 9 10	26 1 11	- - -	7 1 6	56 0 0	- -
46. Rochdale and Edenfield -	652 19 9	- - -	- - -	- - -	491 10 0	- - -	- - -	1 16 9	20 13 0	- -
47. Rochdale Lane-end to Land's-end in Heaton -	51 13 5	- - -	- - -	- - -	353 18 7	- - -	- - -	- - -	3 4 8	- -
48. Rochdale and Manchester -	1,201 4 11	- - -	- - -	- - -	3,508 6 8	- - -	- - -	- - -	87 2 4	- -
49. Sharples and Hoghton -	1,130 4 9	- - -	- - -	- - -	286 12 11	- - -	- - -	0 6 3	42 19 5	- -
50. Standedge and Oldham -	140 12 2	- - -	- - -	- - -	483 17 1	- - -	- - -	- - -	471 9 5	- -
51. Ditto, Dobcross Branch -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	212 10 0
52. Sudden Bridge to Bury -	263 9 5	- - -	- - -	- - -	1,275 13 8	- - -	- - -	- - -	4 1 7	- -
53. Ulverstone, Milthorpe, and Lancaster -	280 5 6	- - -	- - -	- - -	634 4 0	- - -	- - -	- - -	22 1 7	- -
54. Warrington to Lower Irlam -	91 1 3	- - -	- - -	- - -	173 0 0	- - -	- - -	- - -	7 10 0	- -
55. Warrington and Wigan -	318 2 2	- - -	- - -	- - -	661 0 0	- - -	- - -	- - -	48 1 8	- -
56. Wigan and Preston, North of Yarrow -	387 16 10	- - -	- - -	- - -	858 0 0	- - -	- - -	- - -	19 11 1	- -
57. Ditto, South of Yarrow -	293 1 5	- - -	- - -	- - -	550 0 0	- - -	- - -	2 8 0	4 16 7	- -
£	22,840 7 1		1,785 9 3		84,482 15 10	1,168 15 8	50 0 0	72 14 8	2,966 0 9	212 10 0
COUNTY OF LEICESTER.										
1. Ashby-de-la-Zouch -	- - -	- - -	108 9 5	- - -	1,259 15 0	- - -	- - -	1 5 0	32 4 8	- -
2. Bridgeford Lane and Kettering (South Part of Northern Division) -	31 10 6	- - -	- - -	- - -	612 15 0	- - -	- - -	- - -	47 8 2	- -
3. Burton Bridge to Market Bosworth -	1,397 16 8	- - -	- - -	- - -	1,372 0 0	- - -	- - -	- - -	- - -	- -
4. Desford -	141 13 10	- - -	- - -	- - -	287 3 4	- - -	- - -	- - -	- - -	- -
5. Hinckley and Lutterworth -	318 18 8	- - -	- - -	- - -	498 1 8	- - -	- - -	- - -	- - -	- -
6. Hinckley and Melbourne -	187 0 6	- - -	- - -	- - -	883 6 6	- - -	- - -	- - -	5 18 6	- -
7. Hinckley and Narborough -	428 16 6	- - -	- - -	- - -	1,294 3 4	- - -	- - -	1 4 0	19 14 9	- -
8. Hinckley and Narborough (through Sapcote) -	- - -	- - -	- - -	- - -	103 1 6	- - -	- - -	- - -	6 8 0	- -
9. Leicester and Lutterworth -	267 16 3	- - -	- - -	- - -	624 15 0	- - -	- - -	- - -	1 13 0	- -
10. Leicester and Peterborough, Leicester District -	32 4 4	- - -	- - -	- - -	1,170 10 0	- - -	- - -	0 18 6	- - -	- -
11. Leicester and Welford -	473 11 11	- - -	- - -	- - -	757 10 0	- - -	- - -	- - -	2 11 0	- -
12. Loughborough to Ashby-de-la-Zouch, &c. -	- - -	- - -	40 4 7	- - -	814 0 0	- - -	- - -	1 8 0	0 17 6	- -
13. Loughborough to Cavendish Bridge -	74 10 0	- - -	- - -	- - -	391 18 0	- - -	- - -	1 12 0	- - -	- -

a Including materials, &c. b Purchase-money for land adjoining tollhouse. c To comptroller.
g For 1½ year. h Including contract work.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,527 6 6	- - -	- - -	- - -	- - -	- - -	20 11 2	- - -	30 0 0	10 0 0
1,344 10 11	1 15 7	0 7 6	- - -	- - -	- - -	23 6 6	- - -	45 0 0	20 0 0
583 6 9	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	15 0 0	20 0 0
290 0 3	a 63 3 0	- - -	- - -	- - -	- - -	1 17 1	- - -	- - -	10 0 0
541 9 0	- - -	- - -	- - -	- - -	- - -	8 17 2	10 0 0	20 0 0	- - -
3,267 8 10	884 15 3	200 8 0	1,063 8 3	5 0 0	14 5 5	87 17 8	25 0 0	5 5 0	100 0 0
1,134 12 11	- - -	- - -	- - -	- - -	- - -	24 2 9	- - -	42 0 0	12 0 0
676 1 8	313 3 11	140 9 5	185 9 6	- - -	1 3 4	30 19 7	- - -	20 0 0	- - -
611 10 6	230 7 2	46 18 9	73 6 5	- - -	- - -	- - -	10 0 0	10 10 0	15 0 0
411 17 8	120 18 5	35 0 0	- - -	- - -	- - -	- - -	- - -	15 0 0	25 0 0
5,219 5 9	1,618 10 7	665 18 10	1,076 13 8	- - -	- - -	255 11 1	50 0 0	10 10 0	280 0 0
3,793 7 4	1,003 9 6	546 11 11	1,742 16 4	- - -	- - -	121 2 5	50 0 0	75 0 0	225 0 0
129 8 7	- - -	- - -	- - -	- - -	- - -	1 12 2	1 1 0	5 0 0	- - -
792 18 2	137 6 4	25 1 9	166 18 1	- - -	- - -	20 13 5	- - -	20 0 0	10 0 0
1,792 0 5	271 7 11	111 19 2	990 7 5	- - -	1 0 0	36 15 2	- - -	42 0 0	45 0 0
5,524 1 6	1,095 14 9	309 7 0	1,041 14 1	- - -	- - -	69 12 1	c 62 0 0	80 0 0	200 0 0
1,104 8 3	227 15 4	192 5 7	433 4 10	- - -	- - -	18 3 1	- - -	42 0 0	65 0 0
3,625 7 0	956 4 11	355 3 6	1,620 2 7	- - -	5 3 11	77 6 4	50 0 0	- - -	165 0 0
50 10 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	1 0 0
1,412 16 8	528 15 3	165 18 0	249 17 2	- - -	2 10 6	51 12 1	- - -	21 0 0	50 0 0
455 14 11	196 11 6	68 1 6	106 3 1	- - -	2 7 0	30 9 0	- - -	5 0 0	20 0 0
753 9 7	- - -	- - -	- - -	- - -	- - -	23 15 3	- - -	25 0 0	20 0 0
8,807 3 4	2,758 7 11	1,244 10 1	3,172 5 8	- - -	1 12 3	159 14 4	- - -	105 0 0	290 0 0
698 7 1	370 2 4	99 1 1	99 6 9	- - -	- - -	- - -	10 0 0	40 0 0	50 0 0
908 0 0	d 120 0 0	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	10 0 0
2,533 18 1	265 1 5	9 5 2	98 17 3	- - -	- - -	144 7 2	10 0 0	26 5 0	80 0 0
1,117 6 9	167 4 8	47 14 3	47 6 0	- - -	2 0 0	22 5 2	- - -	31 10 0	12 0 0
891 15 9	194 6 7	75 19 3	83 9 3	- - -	6 15 6	25 8 10	- - -	- - -	39 11 0
919 13 10	- - -	- - -	- - -	8 15 0	- - -	0 19 6	- - -	21 0 0	15 0 0
3,243 13 3	559 4 2	355 12 11	434 4 1	- - -	2 10 0	69 12 9	25 0 0	20 0 0	105 0 0
513 19 9	- - -	- - -	- - -	- - -	- - -	0 18 8	- - -	21 0 0	12 12 0
357 3 3	- - -	- - -	- - -	- - -	- - -	13 13 7	- - -	21 0 0	20 0 0
3,595 9 0	696 8 5	234 5 9	662 1 3	- - -	- - -	129 2 7	10 0 0	e 100 0 0	150 12 0
329 18 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	25 0 0	10 0 0
955 6 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
212 10 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1,279 15 3	210 8 7	38 0 6	442 14 9	- - -	- - -	97 10 5	- - -	g 47 5 0	70 0 0
656 5 7	190 0 0	30 0 0	30 0 0	- - -	- - -	16 0 0	10 0 0	10 0 0	20 0 0
180 10 0	- - -	- - -	- - -	- - -	- - -	2 2 9	7 10 0	10 0 0	- - -
709 1 8	- - -	- - -	- - -	- - -	- - -	12 17 0	15 0 0	10 0 0	5 0 0
877 11 1	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	20 0 0	- - -
557 4 7	176 6 7	106 14 8	h 93 17 6	- - -	- - -	11 7 11	- - -	10 10 0	25 0 0
88,952 16 11	18,114 4 11	6,652 19 7	17,696 7 8	18 15 0	84 0 5	2,176 5 11	481 11 0	1,522 16 11	3,047 15 0
1,293 4 8	190 1 8	40 5 0	408 3 6	- - -	- - -	81 14 11	- - -	42 10 0	55 5 0
660 3 2	176 17 1	60 15 11	211 18 10	- - -	- - -	46 6 9	- - -	20 0 0	50 0 0
1,372 0 0	112 9 2	- - -	k 271 6 0	- - -	- - -	51 0 7	- - -	15 0 0	40 0 0
287 3 4	- - -	- - -	- - -	- - -	- - -	12 13 5	- - -	6 6 0	- - -
498 1 8	556 17 9	73 9 2	85 2 11	- - -	- - -	16 11 10	- - -	25 0 0	30 0 0
889 5 0	197 0 3	31 16 4	78 11 11	- - -	- - -	23 2 7	10 0 0	25 0 0	45 0 0
1,315 2 1	329 14 6	41 6 3	340 12 2	- - -	4 2 6	92 5 1	- - -	47 10 0	61 15 0
109 9 6	- - -	- - -	- - -	- - -	- - -	4 12 10	- - -	- - -	10 0 0
626 8 0	91 2 9	0 12 6	225 5 2	- - -	- - -	61 2 8	- - -	32 10 0	42 5 0
1,171 8 6	153 19 8	132 11 6	240 10 8	- - -	- - -	63 1 8	2 10 0	37 10 0	48 15 0
760 1 0	88 15 0	10 9 0	100 16 0	- - -	- - -	26 16 9	- - -	37 10 0	48 15 0
816 5 6	260 2 2	78 0 2	6 18 2	- - -	6 0 0	35 6 9	5 0 0	15 0 0	60 0 0
393 10 0	166 11 4	45 2 3	- - -	- - -	5 0 0	18 3 3	5 0 0	15 0 0	40 0 0

(Continued on page 40.)

d Paid to townships.

e For 2 years.

f Including 471l. 4s. 5d. from Lees Local Board.

g Including 44l. 16s. 2d. from Southern Division.

h Including team labour.

(Continued from page 39.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF LANCASTER—cont.							
16. Dryclough, Shaw, and Rochdale -	59 15 1	927 7 6	131 13 10	- - -	43 15 11	- - -	1,223 3
17. Edenfield Chapel to Little Bolton -	13 13 11	531 17 8	- - -	a 600 0 0	29 4 1	- - -	1,265 5
18. Elton and Blackburn -	- - -	198 9 1	- - -	b 300 0 0	37 9 3	- - -	575 18
19. Finnington and Chorley -	9 4 2	56 19 7	- - -	- - -	29 9 0	50 0 0	220 12
20. Garstang and Heiring-syke -	- - -	342 13 10	- - -	c 176 19 11	6 19 2	- - -	565 10
21. Haslingden and Todmorden -	37 5 6	538 16 10	- - -	- - -	68 5 11	- - -	3,030 7
22. Hulme and Eccles -	7 4 4	52 18 8	- - -	651 17 2	11 19 9	- - -	802 2
23. Hulton -	- - -	2 8 9	- - -	- - -	23 6 2	- - -	717 0
24. Ince, Hindley, and Westthroughton -	19 9 6	101 10 0	- - -	200 0 0	35 2 1	- - -	742 3
25. Kirkby Kendal and Kirkby Ireleth -	- - -	84 6 0	- - -	110 0 0	18 19 0	- - -	409 3
26. Liverpool, Prescott, Ashton, and Warrington -	49 18 4	189 16 2	771 12 1	600 0 0	173 11 11	- - -	5,742 2
27. Liverpool and Preston -	- - -	85 9 6	55 0 0	- - -	5 14 6	- - -	3,910 4
28. Livesey Branch -	29 13 8	- - -	- - -	- - -	0 6 8	- - -	37 13
29. Manchester and Ashton-under- Lyne New Road -	12 13 7	- - -	- - -	- - -	9 13 3	- - -	402 6
30. Manchester and Bury New Road -	- - -	- - -	- - -	f 462 10 0	86 3 1	- - -	2,047 2
31. Manchester, Oldham, and Auster- lands -	47 6 9	358 14 0	2 0 0	902 0 0	141 19 6	- - -	4,310 8
32. Manchester to Rochdale, &c., Manchester District -	11 10 9	19 16 11	25 0 0	- - -	68 12 2	- - -	1,103 8
33. Manchester and Salterbrook -	41 19 0	- - -	- - -	- - -	54 19 4	- - -	3,325 19
34. Mather Fold -	15 17 7	- - -	- - -	- - -	6 10 9	- - -	28 8
35. Moses Gate District -	35 10 1	67 11 1	- - -	500 0 0	83 17 2	- - -	1,756 11
36. Ditto, Ringley District -	37 7 8	19 8 4	- - -	- - -	19 1 7	- - -	504 9
37. Oldham and Ripponden -	20 17 0	366 7 5	- - -	g 446 2 6	23 3 9	- - -	925 5
38. Pendleton Roads -	5 6 10	43 9 7	61 18 6	h 1,000 0 0	308 3 8	- - -	9,150 8
39. Penwortham and Wrightington -	10 17 2	25 0 0	- - -	- - -	22 19 8	- - -	727 7
40. Preston and Garstang -	- - -	189 19 9	- - -	i 500 0 0	3 0 0	- - -	842 19
41. Prestwich, Bury, and Radcliffe -	- - -	211 15 6	- - -	- - -	1 12 9	- - -	847 4
42. Radcliffe -	34 16 0	131 4 4	314 9 4	- - -	23 14 2	- - -	834 3
43. Ridghill and Lanes, and Holehouse -	48 0 4	120 0 0	- - -	100 0 0	12 13 2	- - -	706 3
44. Rochdale, Bamford, and Bury -	- - -	40 13 0	- - -	- - -	- - -	- - -	86 7
45. Rochdale and Burnley -	10 0 10	651 3 11	371 8 10	- - -	57 0 10	- - -	2,660 18
46. Rochdale and Edenfield -	102 18 8	663 5 4	- - -	- - -	4 0 0	- - -	804 14
47. Rochdale Lane-end to Land's-end in Heaton -	1 6 8	131 1 0	- - -	68 16 8	2 4 4	- - -	258 2
48. Rochdale and Manchester -	k 24 13 4	144 1 11	1,680 7 10	l 342 0 0	363 12 3	- - -	4,537 5
49. Sharples and Hoghton -	- - -	10 19 6	- - -	m 135 0 0	15 17 2	- - -	196 16
50. Standedge and Oldham -	200 0 0	- - -	- - -	407 1 5	- - -	- - -	607 1
51. Ditto, Dobcross Branch -	- - -	- - -	71 4 4	- - -	- - -	- - -	71 4
52. Sudden Bridge to Bury -	478 19 4	561 9 7	- - -	- - -	18 19 0	- - -	1,965 7
53. Ulverstone, Milnthorpe, and Lan- caster -	5 13 2	1 16 7	- - -	242 6 6	8 13 0	- - -	564 9
54. Warrington to Lower Irlam -	8 17 9	98 5 3	- - -	- - -	7 17 5	- - -	134 13
55. Warrington and Wigan -	9 2 9	589 18 0	- - -	- - -	2 5 9	- - -	644 3
56. Wigan and Preston, North of Yarrow -	- - -	792 6 4	- - -	- - -	30 5 9	- - -	847 12
57. Ditto, South of Yarrow -	11 4 0	26 2 6	- - -	200 0 0	6 17 0	- - -	668 0
£	2,084 1 8	13,166 18 8	3,821 10 9	12,265 14 2	2,501 0 6	50 0 0	83,684 2
COUNTY OF LEICESTER.							
1. Ashby-de-la-Zouch -	10 7 6	43 14 2	14 17 6	- - -	8 9 0	- - -	895 8
2. Bridgeford Lane and Kettering (South Part of Northern Di- vision) -	18 7 8	- - -	32 12 8	- - -	22 17 0	- - -	639 15
3. Burton Bridge to Market Bosworth -	9 12 0	92 8 5	142 15 6	100 0 0	12 13 3	- - -	847 4
4. Desford -	17 18 8	64 17 6	- - -	n 150 0 0	- - -	- - -	251 15
5. Hinckley and Lutterworth -	5 0 0	114 18 5	- - -	o 200 0 0	19 18 6	- - -	626 18
6. Hinckley and Melbourne -	- - -	80 19 9	- - -	- - -	25 16 7	- - -	517 7
7. Hinckley and Narborough -	9 16 6	27 17 10	26 6 11	200 0 0	9 16 8	- - -	1,191 3
8. Hinckley and Narborough (through Sapcote) -	- - -	94 16 8	- - -	- - -	- - -	- - -	109 9
9. Leicester and Lutterworth -	- - -	42 6 0	- - -	250 0 0	- - -	- - -	745 4
10. Leicester and Peterborough, Lei- cester District -	9 9 2	328 10 0	- - -	- - -	5 11 0	- - -	1,022 8
11. Leicester and Welford -	- - -	167 1 6	- - -	p 300 0 0	- - -	- - -	780 3
12. Loughborough to Ashby-de-la- Zouch, &c. -	- - -	223 17 8	60 17 6	- - -	- - -	- - -	751 2
13. Loughborough to Cavendish Bridge -	- - -	- - -	11 2 3	- - -	- - -	- - -	305 19

a For debts of 757l. 0s. 2d. b For debts of 405l. c For debts of 254l. 7s. 4d. d Including 1,092l. 12s. at 4 per cent.
i For debts of 654l. 11s. 3d. k For 2 years. l For debts of 350l. m Including 720l. at 4 per cent.
r For debts of 183l. 4s. s For debts of 220l. 2s. t Including 291l. 4s. 9d. at 5 per cent. u Reduced by omitting portion unclaimed.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16. 20,394 10 0	5	146 2 7	17,029 15 8	-	37,570 8 3	44 16 8	-	-	-	4,081 0 10	4,125 17 6
17. 15,504 18 3	3½	-	298 7 8	-	15,803 5 11	-	-	-	260 14 7	346 8 3	607 2 10
18. 19,698 10 10	½ & 2½	-	2 10 8	-	19,701 1 6	-	-	-	-	121 2 10	121 2 10
19. 367 17 8	5	-	18 7 10	464 13 5	850 18 11	-	-	-	-	-	-
20. 12,114 19 10	2¾	14 11 2	-	-	12,129 11 0	44 8 4	-	-	-	181 14 8	226 3 0
21. d 15,489 6 0	3½	-	158 2 5	-	15,647 8 5	-	30 0 0	-	-	421 8 1	451 8 1
22. 732 12 0	4	-	145 9 9	-	878 1 9	-	-	-	-	1,015 17 9	1,015 17 9
23. 50 0 0	5	-	-	16 8 7	66 8 7	-	-	15 0 0	-	-	15 0 0
24. 2,300 0 0	4	-	-	9 10 7	2,309 10 7	-	-	-	88 11 4	-	88 11 4
25. 1,998 0 0	4	-	-	-	1,998 0 0	-	-	-	-	61 8 5	61 8 5
26. 4,070 0 0	4½	-	-	-	4,070 0 0	-	-	-	-	1,130 14 1	1,130 14 1
27. 2,200 0 0	4	-	-	-	2,200 0 0	-	-	-	-	241 18 0	241 18 0
28. 835 0 0	1d.	-	-	-	835 0 0	-	-	-	-	147 15 10	147 15 10
29. e 12,370 19 4	½	-	e 665 13 3	-	13,036 12 7	-	-	-	-	1,295 4 5	1,295 4 5
30. 5,506 3 8	none	-	-	-	5,506 3 8	-	-	-	-	157 8 3	157 8 3
31. 6,491 0 0	5	193 0 9	157 7 5	-	6,841 8 2	-	-	-	-	2,158 3 1	2,158 3 1
32. 1,400 0 0	4½	-	45 0 0	-	1,445 0 0	-	-	-	-	70 16 3	70 16 3
33. -	-	98 7 0	-	-	98 7 0	-	-	-	-	151 1 5	151 1 5
34. 293 10 0	3½	0 10 6	45 14 0	-	339 14 6	-	-	-	-	44 0 5	44 0 5
35. 1,100 0 0	5	-	-	-	1,100 0 0	270 0 0	-	-	-	217 15 10	487 15 10
36. 600 0 0	5	-	50 0 0	-	650 0 0	37 5 0	-	-	-	183 8 3	220 13 3
37. 13,417 3 0	2½	61 13 4	197 19 2	-	13,676 15 6	-	-	-	-	298 2 11	298 2 11
38. 973 0 0	4	10 12 2	0 14 11	-	984 7 1	-	-	-	-	1,337 4 0	1,337 4 0
39. 500 0 0	5	-	-	75 19 4	575 19 4	62 0 0	-	-	-	-	62 0 0
40. 9,046 11 11	2	-	-	-	9,046 11 11	75 13 4	-	-	-	165 6 2	240 19 6
41. 5,300 0 0	4	-	-	-	5,300 0 0	-	-	-	-	949 11 9	949 11 9
42. 2,700 0 0	5	32 13 9	67 10 0	-	2,800 3 9	-	-	-	-	307 11 8	307 11 8
43. 3,224 9 5	4	-	136 7 11	-	3,360 17 4	-	51 1 6	-	-	97 8 6	148 10 0
44. 985 3 1	3	-	12 0 0	-	997 3 1	138 15 0	-	-	-	1,121 14 5	1,260 9 5
45. 13,137 16 0	5	79 8 6	25 0 0	-	13,242 4 6	-	35 0 6	-	-	681 7 6	716 8 0
46. e 6,673 0 0	5	-	168 16 0	-	6,841 16 0	-	-	-	-	362 4 10	362 4 10
47. 2,174 3 4	2½	-	-	-	2,174 3 4	-	-	-	-	150 14 5	150 14 5
48. m 3,120 0 0	4½	10 0 0	-	-	3,130 0 0	-	-	-	-	259 8 7	259 8 7
49. 2,765 6 0	1¼	0 10 6	388 13 11	-	3,154 10 5	-	-	-	-	1,263 6 8	1,263 6 8
50. o -	-	2,100 0 0	-	-	2,100 0 0	-	-	-	-	488 17 3	488 17 3
51. 212 10 0	3	-	-	-	212 10 0	-	-	-	-	141 5 8	141 5 8
52. 6,909 10 6	p 3	-	-	422 2 6	7,331 13 0	-	-	-	-	-	-
53. 9,650 0 0	none	-	-	-	9,650 0 0	-	-	-	-	372 1 10	372 1 10
54. 9,110 4 0	1	-	109 12 5	-	9,219 16 5	-	-	-	-	136 18 1	136 18 1
55. 14,469 0 0	5	-	2,649 6 5	-	17,118 6 5	-	-	-	-	383 0 4	383 0 4
56. 26,655 0 0	3	-	599 14 9	-	27,254 14 9	75 6 8	-	-	-	417 15 10	493 2 6
57. 360 0 0	4	300 0 0	-	-	660 0 0	-	-	-	-	182 5 10	182 5 10
376,723 10 1	-	3,732 4 4	23,792 10 10	1,038 12 2	405,286 17 5	773 5 0	186 12 0	15 0 0	349 5 11	27,362 4 9	28,686 7 8
1. 900 0 0	5	-	6 5 0	-	906 5 0	-	-	-	-	289 7 0	289 7 0
2. 1,376 0 0	5	-	q -	-	1,376 0 0	-	-	-	-	51 17 9	51 17 9
3. 150 0 0	5	-	257 10 6	-	407 10 6	-	-	-	-	1,922 11 9	1,922 11 9
4. 2,476 16 0	2½	-	-	-	2,476 16 0	-	-	-	-	177 1 7	177 1 7
5. 1,919 19 9	4	-	144 7 5	-	2,064 7 2	-	-	-	-	190 1 9	190 1 9
6. 3,110 0 0	3½	-	270 0 5	-	3,380 0 5	106 8 6	-	-	-	558 18 1	665 6 7
7. 400 0 0	5	-	-	-	400 0 0	-	-	-	-	552 15 2	552 15 2
8. 5,202 10 0	5	-	8,027 9 11	-	13,229 19 11	-	-	-	-	-	-
9. 759 0 0	5	-	-	-	759 0 0	-	-	-	-	149 0 2	149 0 2
10. u 4,333 6 8	4½	-	r 1,127 10 8	-	5,460 17 4	-	-	-	-	181 4 2	181 4 2
11. 4,449 6 10	3½	-	-	-	4,449 6 10	-	-	-	-	453 9 8	453 9 8
12. 3,184 1 8	3½	-	-	-	3,184 1 8	-	-	-	-	24 18 6	24 18 6
13. -	-	-	-	-	-	3 2 0	-	-	-	162 0 11	165 2 11

e Misstated in previous return.

n For debts of 150l.

f For debts of 500l.

o 114l. 15s. extinguished by New Act.

x Amount ascertained to be due after an investigation of the accounts.

g For debts of 792l. 5s.

p Reduced by New Local Act.

h For debts of 1,005l.

q Not known.

y For debts of 316l. 16s.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.				
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Tolls.	
COUNTY OF LEICESTER —continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
14. Market Harborough and Coventry	465 10 7	- - -	1,315 11 8	- - -	- - -	2 16 0	- - -	- - -	
15. Market Harborough and Lough- borough	806 13 2	- - -	2,630 12 6	- - -	- - -	- - -	147 12 5	- - -	
16. Melton Mowbray	137 18 9	- - -	1,051 5 0	- - -	- - -	- - -	1 3 6	- - -	
17. Melton Mowbray and Grantham	81 13 5	- - -	816 5 0	- - -	- - -	0 2 6	0 9 6	- - -	
18. Moira and Gresley	1,372 11 2	- - -	1,203 11 0	- - -	- - -	- - -	- - -	- - -	
19. Tamworth to Harrington Bridge	102 13 10	- - -	785 0 0	- - -	- - -	- - -	- - -	- - -	
£	6,321 0 1	148 14 0	17,871 4 6	- - -	- - -	9 6 0	266 1 0	- - -	
COUNTY OF LINCOLN.									
1. Bourn	11 16 2	- - -	430 10 11	- - -	- - -	1 16 0	4 4 0	- - -	
2. Bridge End	169 5 6	- - -	541 6 10	- - -	- - -	- - -	2 4 6	- - -	
3. Deeping and Morecott	406 1 9	- - -	790 1 8	- - -	- - -	1 0 6	0 12 0	- - -	
4. Dexthorpe	281 18 3	- - -	650 3 4	- - -	70 0 0	- - -	- - -	- - -	
5. Donington	218 13 4	- - -	1,645 10 0	314 5 0	- - -	1 15 0	32 6 6	- - -	
6. Foston Bridge and Witham Com- mon	92 19 4	- - -	673 10 0	- - -	- - -	- - -	19 10 0	- - -	
7. Grantham and Nottingham, Eastern Division	48 12 1	- - -	348 0 0	- - -	- - -	- - -	- - -	- - -	
8. Holbeach	10 13 9	- - -	1,108 13 4	- - -	- - -	- - -	8 15 1	- - -	
9. Leadenham and Southwell, Eastern District	48 5 6	- - -	444 0 0	- - -	- - -	0 12 3	21 0 0	- - -	
Lincoln:—									
0. Branston Road	266 12 9	- - -	800 0 0	- - -	- - -	- - -	3 17 2	- - -	
1. Newark Road	155 12 9	- - -	270 0 0	- - -	- - -	0 10 0	3 6 6	- - -	
2. Saxilby Road	350 2 11	- - -	180 0 0	150 0 0	- - -	0 6 0	6 1 0	- - -	
3. Sleaford Road	117 5 2	- - -	650 0 0	- - -	- - -	0 6 0	1 12 7	- - -	
4. Lincoln, Brigg, Barton, Caistor, and Melton	333 12 11	- - -	1,821 9 1	- - -	- - -	- - -	- - -	- - -	
Lincoln Heath and Market Deep- ing:—									
5. Billingborough District	394 6 5	- - -	319 12 6	194 11 8	- - -	- - -	- - -	- - -	
6. Bourn District	177 3 6	- - -	1,131 0 0	324 18 7	- - -	- - -	15 5 8	- - -	
7. Sleaford District	147 1 0	- - -	951 0 0	433 0 0	- - -	- - -	12 14 6	- - -	
8. Louth	187 0 3	- - -	978 12 6	- - -	170 0 0	- - -	3 11 0	- - -	
9. Scartho	162 17 9	- - -	247 0 0	- - -	280 0 0	- - -	- - -	- - -	
0. Sleaford and Tattershall	341 0 9	- - -	878 0 0	175 6 0	- - -	- - -	8 2 0	- - -	
1. Spalding Barrier Bank	- - -	- - -	137 1 8	- - -	- - -	- - -	c 34 18 9	- - -	
2. Spalding and Deeping	540 7 3	- - -	415 0 0	184 9 6	- - -	- - -	6 12 0	- - -	
3. Spalding and Donington d	497 8 6	- - -	205 0 0	- - -	- - -	- - -	e 171 15 3	- - -	
4. Spilsby	387 0 3	- - -	1,308 0 0	327 7 6	- - -	- - -	0 5 6	- - -	
5. Ditto, Burton's Corner District	94 12 4	- - -	169 0 0	- - -	- - -	- - -	- - -	- - -	
6. Swineshead and Fosdyke	77 11 4	- - -	128 18 6	- - -	- - -	- - -	- - -	- - -	
7. Wragby	- - -	130 5 10	765 6 8	10 0 0	- - -	- - -	31 16 8	- - -	
£	5,518 1 6	130 5 10	17,986 17 0	2,113 18 3	520 0 0	6 5 9	388 10 8	- - -	
COUNTY OF MIDDLESEX.									
1. Commercial Roads	8,808 19 9	- - -	16,675 9 6	- - -	- - -	- - -	- - -	- - -	
2. Marylebone and Finchley h	1,639 2 9	- - -	1,765 0 0	- - -	- - -	- - -	- - -	- - -	
3. Metropolis Roads North of the Thames h	7,478 16 5	- - -	26,983 0 0	- - -	- - -	- - -	i 5,353 9 0	- - -	
4. Pinner and Rickmersworth	472 3 6	- - -	672 9 0	- - -	- - -	- - -	14 1 0	- - -	
£	18,399 2 5	- - -	46,095 18 6	- - -	- - -	- - -	5,367 10 0	- - -	
5. Archway and Kentish Town Junc- tion (Proprietary Road)									
	307 1 10	- - -	294 3 9	- - -	- - -	- - -	- - -	- - -	

a Including team labour. b Contract work. c From South Holland Drainage Fund.
g Including contract work. h For the period from the 25th March to the 31st December.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,318 7 8	352 7 9	141 7 6	182 16 10	- - -	7 15 0	90 6 8	- - -	40 0 0	60 0 0
2,778 4 11	481 13 8	143 3 3	416 16 2	- - -	- - -	146 17 9	- - -	62 10 0	81 5 0
1,052 8 6	205 13 2	64 1 5	352 1 0	- - -	- - -	89 16 9	- - -	40 0 0	52 0 0
816 17 0	145 9 4	42 17 4	178 17 9	- - -	3 14 0	42 18 1	- - -	25 0 0	50 0 0
1,203 11 0	125 14 0	- - -	258 12 9	- - -	19 5 0	42 14 5	- - -	30 0 0	52 10 0
785 0 0	117 0 8	- - -	205 12 9	- - -	- - -	20 12 8	- - -	25 0 0	60 0 0
18,146 11 6	3,251 9 11	905 17 7	3,564 2 7	- - -	45 16 6	966 5 5	22 10 0	541 6 0	887 10 0
436 10 11	167 8 11	52 17 0	74 1 9	- - -	7 10 0	47 13 5	- - -	20 0 0	10 0 0
543 11 4	160 7 2	32 9 3	63 1 10	- - -	7 2 4	19 19 0	- - -	25 0 0	52 0 0
791 14 2	346 7 5	161 15 0	213 16 10	- - -	- - -	55 16 4	- - -	20 0 0	39 0 0
720 3 4	6 180 10 0	- - -	- - -	- - -	- - -	13 9 2	10 10 0	15 0 0	20 0 0
1,993 16 6	406 8 0	82 9 6	752 19 0	- - -	- - -	47 3 0	- - -	- - -	105 0 0
693 0 0	6 500 0 0	- - -	- - -	- - -	- - -	24 15 7	- - -	30 0 0	15 15 0
348 0 0	6 205 4 0	- - -	- - -	- - -	- - -	26 15 0	- - -	21 0 0	5 0 0
1,117 8 5	- - -	- - -	- - -	- - -	- - -	11 2 9	20 0 0	25 0 0	10 0 0
465 12 3	172 15 6	69 11 2	46 4 5	- - -	- - -	6 16 3	- - -	12 12 0	60 0 0
803 17 2	162 2 8	100 7 5	25 7 4	- - -	15 9 0	28 2 11	7 10 0	7 10 0	25 0 0
273 16 6	129 0 9	75 11 1	37 11 8	- - -	8 2 0	9 11 11	7 10 0	7 10 0	25 0 0
336 7 0	121 8 8	58 19 10	131 0 9	- - -	- - -	8 1 1	7 10 0	7 10 0	25 0 0
651 18 7	377 19 10	168 11 8	53 11 0	- - -	21 17 9	18 19 0	7 10 0	7 10 0	25 0 0
1,821 9 1	515 4 4	294 6 6	367 4 6	- - -	- - -	43 4 5	20 0 0	30 0 0	140 0 0
514 4 2	20 18 1	2 7 6	49 13 9	- - -	- - -	8 11 0	- - -	20 0 0	10 0 0
1,471 4 3	419 2 6	156 19 0	247 17 7	- - -	38 5 6	59 4 7	- - -	30 0 0	72 16 0
1,396 14 6	558 19 4	292 16 9	115 6 9	- - -	23 11 2	49 6 7	- - -	30 0 0	85 10 0
1,152 3 6	6 484 10 0	- - -	- - -	- - -	- - -	28 18 11	10 10 0	16 16 0	30 0 0
527 0 0	- - -	- - -	- - -	- - -	- - -	21 18 0	5 0 0	5 0 0	10 0 0
1,061 8 0	133 1 4	151 8 8	158 5 6	- - -	15 10 0	12 17 3	- - -	25 0 0	40 0 0
172 0 5	45 8 11	54 16 2	66 10 3	- - -	- - -	5 5 1	- - -	- - -	- - -
606 1 6	75 18 10	41 15 0	153 14 2	- - -	- - -	10 6 1	- - -	20 0 0	- - -
376 15 3	6 67 4 6	- - -	35 5 0	- - -	- - -	18 3 3	- - -	20 0 0	- - -
1,635 13 0	6 404 5 0	280 15 2	282 10 7	- - -	- - -	59 3 3	- - -	15 0 0	65 0 0
169 0 0	31 6 1	7 2 0	64 12 10	- - -	- - -	12 16 4	- - -	5 0 0	15 0 0
128 18 6	19 17 8	- - -	- - -	- - -	- - -	1 13 0	- - -	40 0 0	5 0 0
807 3 4	232 10 9	43 8 3	292 9 11	- - -	9 7 0	20 12 5	10 0 0	20 0 0	80 0 0
21,015 11 8	5,938 0 3	2,128 6 11	3,231 5 5	- - -	146 14 0	670 5 7	106 0 0	475 8 0	970 1 0
16,675 9 6	688 10 2	1,433 8 9	1,961 18 7	- - -	- - -	1,632 4 0	- - -	330 0 0	315 0 0
1,765 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
32,336 9 0	6 5,897 11 0	8,636 2 8	13,186 4 0	- - -	- - -	1,101 1 9	- - -	1,535 7 4	1,160 2 1
686 10 0	88 5 10	56 19 10	28 5 5	- - -	- - -	17 15 5	- - -	20 0 0	50 0 0
51,463 8 6	6,674 7 0	10,126 11 3	15,176 8 0	- - -	- - -	2,751 1 2	- - -	885 7 4	1,525 2 1
294 3 9	79 7 6	69 6 6	121 8 3	- - -	- - -	25 13 11	- - -	5 5 0	20 0 0

(Continued on page 44.)

The trustees ceased to collect tolls 7th May 1864.

e Including proceeds of sale of tollhouse, &c.

f Paid to parishes on the tolls being abolished.

i Including 3,276l. 10s. 7d. rents of estates.

k Including payments to parishes.

l Including accountant.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF LEICESTER— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
14. Market Harborough and Coventry	7 0 6	111 18 0	- - -	- - -	45 16 5	- - -	1,039 8 8
15. Market Harborough and Lough- borough - - - -	- - -	221 12 6	- - -	500 0 0	11 2 4	- - -	2,065 0 8
16. Melton Mowbray - - - -	- - -	16 18 11	138 0 0	100 0 0	11 8 0	- - -	1,069 19 3
17. Melton Mowbray and Grantham -	1 10 0	80 7 7	- - -	a 67 0 0	8 0 6	- - -	645 14 7
18. Moira and Gresley - - - -	1,045 7 9	150 11 10	- - -	256 10 0	57 10 5	- - -	2,038 16 2
19. Tamworth to Harrington Bridge -	123 19 4	4 0 11	- - -	- - -	17 12 3	- - -	573 18 7
£	1,258 9 1	1,866 17 8	426 12 4	2,123 10 0	256 11 11	- - -	16,116 19 0
COUNTY OF LINCOLN.							
1. Bourn - - - -	- - -	- - -	- - -	- - -	11 3 3	- - -	390 14 4
2. Bridge End - - - -	- - -	25 10 5	- - -	100 0 0	11 16 0	- - -	497 6 0
3. Deeping and Morcott - - - -	- - -	- - -	- - -	- - -	18 13 3	- - -	855 8 10
4. Dexthorpe - - - -	- - -	123 15 11	- - -	500 0 0	12 3 2	70 0 0	945 8 3
5. Donington - - - -	52 3 4	209 8 9	- - -	e 323 15 1	12 11 4	- - -	1,991 18 0
6. Foston Bridge and Witham Com- mon - - - -	- - -	- - -	- - -	- - -	35 10 6	- - -	606 1 1
7. Grantham and Nottingham, Eastern Division - - - -	6 18 10	89 2 2	- - -	- - -	1 15 0	- - -	355 15 0
8. Holbeach - - - -	22 6 10	64 9 3	- - -	450 0 0	18 15 11	- - -	621 14 9
9. Leadenham and Southwell, Eastern District - - - -	0 11 8	- - -	- - -	- - -	2 16 6	- - -	371 7 6
Lincoln:—							
10. Branston Road - - - -	- - -	112 9 2	- - -	f 498 10 0	1 11 0	- - -	983 19 6
11. Newark Road - - - -	- - -	- - -	- - -	- - -	1 11 0	- - -	301 8 5
12. Saxilby Road - - - -	- - -	26 15 7	- - -	- - -	1 11 6	- - -	387 17 5
13. Sleaford Road - - - -	- - -	- - -	- - -	- - -	1 11 0	- - -	682 10 3
14. Lincoln, Brigg, Barton, Caistor, and Melton - - - -	14 18 9	114 10 7	- - -	- - -	27 0 2	- - -	1,566 9 3
Lincoln Heath and Market Deep- ing:—							
15. Billingborough District - - - -	- - -	65 15 7	- - -	350 0 0	8 2 6	- - -	535 8 5
16. Bourn District - - - -	38 6 9	54 16 5	- - -	400 0 0	6 1 0	- - -	1,523 9 4
17. Sleaford District - - - -	- - -	50 19 11	- - -	g 90 0 0	4 18 0	- - -	1,301 8 6
18. Louth - - - -	- - -	131 2 8	5 0 0	h 400 0 0	14 17 5	170 0 0	1,291 15 0
19. Scartho - - - -	- - -	66 5 4	- - -	i 100 0 0	2 5 6	280 0 0	490 8 10
20. Sleaford and Tattershall - - - -	- - -	146 18 7	- - -	k 462 5 0	18 8 6	- - -	1,163 14 10
21. Spalding Barrier Bank - - - -	- - -	- - -	- - -	- - -	- - -	- - -	172 0 5
22. Spalding and Deeping - - - -	- - -	218 15 4	- - -	- - -	14 2 11	- - -	534 12 4
23. Spalding and Donington - - - -	15 15 0	17 16 0	- - -	700 0 0	- - -	- - -	874 3 9
24. Spilsby - - - -	15 11 10	275 18 3	- - -	l 315 9 0	0 15 9	- - -	1,714 8 10
25. Ditto, Burton's Corner District -	0 7 6	- - -	- - -	- - -	1 15 0	- - -	137 19 8
26. Swineshead and Fosdyke - - - -	- - -	92 7 6	- - -	- - -	- - -	- - -	158 18 2
27. Wragby - - - -	- - -	5 16 10	- - -	- - -	16 1 5	- - -	730 6 7
£	167 0 6	1,892 14 3	5 0 0	4,689 19 1	245 17 7	520 0 0	21,186 13 4
COUNTY OF MIDDLESEX.							
1. Commercial Roads - - - -	122 4 2	3,123 15 1	- - -	m 7,629 15 7	155 13 6	- - -	17,392 9 10
2. Marylebone and Finchley - - - -	7 0 8	415 9 4	- - -	n 1,380 0 0	17 3 7	- - -	1,819 13 7
3. Metropolis Roads North of the Thames - - - -	366 4 2	- - -	553 16 9	- - -	o 5,235 10 10	- - -	36,672 0 7
4. Pinner and Rickmersworth - - - -	14 11 8	38 17 11	- - -	203 8 8	1 19 6	- - -	520 4 3
£	510 0 8	3,578 2 4	553 16 9	9,213 4 3	5,410 7 5	- - -	56,404 8 3
5. Archway and Kentish Town Junc- tion (Proprietary Road) - - - -	176 13 6	- - -	- - -	- - -	- - -	- - -	497 14 6

(Continued from page 43.)

a For debts of 70*l*. b Reduced by consent. c Including 675*l*. added by new Local Act, upon which no interest is payable.
g For debts of 100*l*. h For debts of 470*l*. 11*s*. 9*d*. i For debts of 140*l*. 11*s*. 8*d*.
m For debts of 7,662*l*. 14*s*. 4*d*. n For debts of 2,300*l*.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,978 2 10	3	16 4 8	849 10 1	-	5,843 17 7	-	-	-	-	744 9 7	744 9 7
4,740 0 0	4	-	17 10 8	-	4,757 10 8	-	-	-	-	1,519 17 5	1,519 17 5
250 0 0	5	-	-	-	250 0 0	-	-	-	-	120 8 0	120 8 0
1,940 0 0	6 4	-	-	-	1,940 0 0	-	-	-	-	252 15 10	252 15 10
1,109 10 0	d 4	-	183 16 1	-	1,293 6 1	-	-	-	-	537 6 0	537 6 0
2,405 0 0	3 3/4	-	82 15 11	-	2,487 15 11	237 0 0	-	-	-	313 15 3	550 15 3
43,683 13 9	-	16 4 8	10,966 16 8	-	54,666 15 1	346 10 6	-	-	-	8,201 18 7	8,548 9 1
-	-	-	-	-	-	-	-	-	-	-	-
250 0 0	5	-	-	-	250 0 0	-	-	-	-	57 12 9	57 12 9
2,533 10 0	4 1/2	-	-	-	2,533 10 0	-	-	-	-	215 10 10	215 10 10
4,450 0 0	4	-	-	-	4,450 0 0	-	-	-	-	342 7 1	342 7 1
-	-	-	-	-	-	-	-	-	-	56 13 4	56 13 4
-	-	-	-	-	-	-	-	-	-	220 11 10	220 11 10
-	-	-	-	-	-	-	-	-	-	179 18 3	179 18 3
2,953 10 0	3	-	-	-	2,953 10 0	-	-	-	-	40 17 1	40 17 1
700 0 0	5	-	-	-	700 0 0	-	-	-	-	506 7 5	506 7 5
-	-	-	-	-	-	-	-	-	-	142 10 3	142 10 3
2,300 0 0	4 1/2	-	39 16 6	-	2,339 16 6	-	-	-	-	86 10 5	86 10 5
1,031 5 0	4	-	29 16 8	-	1,061 1 8	-	-	-	-	128 0 10	128 0 10
-	-	-	-	-	-	-	-	-	-	298 12 6	298 12 6
-	-	-	-	-	-	-	-	-	-	86 13 6	86 13 6
2,568 6 8	4	-	14 9 10	-	2,582 16 6	-	-	-	-	588 12 9	588 12 9
3,150 0 0	2	-	-	-	3,150 0 0	-	-	-	-	373 2 2	373 2 2
1,400 0 0	3	-	86 8 3	-	1,486 8 3	-	-	-	-	124 18 5	124 18 5
1,600 0 0	3	-	-	-	1,600 0 0	-	-	-	-	242 7 0	242 7 0
3,830 3 3	3	-	-	-	3,830 3 3	-	-	-	-	47 8 9	47 8 9
3,398 7 5	2	-	-	-	3,398 7 5	-	-	-	-	199 8 11	199 8 11
4,375 0 0	3	-	-	-	4,375 0 0	-	-	-	-	238 13 11	238 13 11
4,718 15 0	4 1/2	-	694 7 2	-	5,413 2 2	-	-	-	-	611 16 5	611 16 5
6,775 0 0	4	-	197 0 2	-	6,972 0 2	-	-	-	-	308 4 5	308 4 5
3,695 0 0	2 1/2	-	-	-	3,695 0 0	-	-	-	-	125 12 7	125 12 7
1,575 0 0	4	-	243 9 0	53 9 1	1,871 18 1	-	-	-	-	47 11 8	47 11 8
51,303 17 4	-	-	1,305 7 7	53 9 1	52,662 14 0	-	-	-	-	5,270 3 1	5,270 3 1
-	-	-	-	-	-	-	-	-	-	-	-
57,829 3 7	5	-	1,506 7 5	-	59,335 11 0	663 1 9	-	-	-	8,091 19 5	8,755 1 2
14,091 14 4	3	2,791 0 0	227 5 0	-	17,109 19 4	-	-	-	-	1,584 9 2	1,584 9 2
-	-	4,500 0 0	-	-	4,500 0 0	-	-	-	-	3,143 4 10	3,143 4 10
1,299 13 10	3	105 18 10	48 9 3	-	1,454 1 11	-	-	-	-	638 9 3	638 9 3
73,220 11 9	-	7,396 18 10	1,782 1 8	-	82,399 12 3	663 1 9	-	-	-	13,458 2 8	14,121 4 5
-	-	-	-	-	-	-	-	-	-	-	-
21,974 15 3	p	-	102 13 0	-	22,077 8 3	-	-	-	-	103 10 11	103 10 11

d Reduced by New Local Act.

e For debts of 330*l*. 1*s*. 4*d*.f For debts of 500*l*.A For debts of 500*l*.l For debts of 325*l*.o Including 2,820*l*. compensation to officers for loss of salaries.

p Not to exceed 5 per cent.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance		Balance		4.	5.	6.	7.	8.	9.
	in Treasurers' Hands on 1st Jan. 1864.		due to the Treasurers on 1st Jan. 1864.		Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF MONMOUTH.										
1. Abercarne - - -	212 15 7	- - -	- - -	- - -	442 10 0	- - -	- - -	- - -	- - -	- - -
2. Abergavenny - - -	827 1 8	- - -	- - -	- - -	3,050 0 0	- - -	- - -	7 6 0	57 1 8	- - -
3. Bigsweat - - -	428 18 9	- - -	- - -	- - -	536 17 4	- - -	- - -	1 0 0	- - -	- - -
4. Chepstow - - -	510 12 4	- - -	- - -	- - -	1,286 2 6	- - -	- - -	1 11 6	4 12 0	- - -
5. Chepstow and Abergavenny, Shirenewton Branch - - -	- - -	- - -	2 15 6	- - -	134 9 2	63 6 6	- - -	- - -	- - -	- - -
6. Monmouth - - -	598 3 5	- - -	- - -	- - -	2,148 1 8	716 8 9	- - -	- - -	- - -	- - -
7. Newport <i>b</i> - - -	1,058 19 8	- - -	- - -	- - -	3,497 10 0	- - -	- - -	- - -	117 9 8	- - -
8. Pontypool - - -	157 5 4	- - -	- - -	- - -	546 15 3	- - -	- - -	- - -	11 10 0	- - -
9. Usk District - - -	88 1 4	- - -	- - -	- - -	714 12 0	- - -	- - -	- - -	2 2 11	- - -
£	3,881 18 1		2 15 6		12,356 17 11	779 15 3	- - -	9 17 6	192 16 3	- - -
COUNTY OF NORFOLK.										
1. Aylsham and Cromer - - -	436 3 2	- - -	- - -	- - -	838 10 0	- - -	- - -	- - -	11 10 0	- - -
2. Downham and Fincham <i>d</i> - - -	858 1 11	- - -	- - -	- - -	80 15 0	- - -	- - -	- - -	<i>e</i> 176 11 3	- - -
3. Ely to Downham ("The North District") - - -	98 17 0	- - -	- - -	- - -	694 0 0	515 6 0	- - -	0 5 0	0 16 0	- - -
4. Lynn, East Gate - - -	381 7 9	- - -	- - -	- - -	1,783 10 0	- - -	- - -	- - -	5 10 11	- - -
5. Lynn, South Gate - - -	228 12 9	- - -	- - -	- - -	985 0 0	- - -	- - -	- - -	- - -	- - -
6. Lynn and Wisbech - - -	368 4 0	- - -	- - -	- - -	1,677 0 0	- - -	- - -	- - -	17 12 0	- - -
7. New Buckenham - - -	13 13 10	- - -	- - -	- - -	269 18 4	- - -	- - -	- - -	- - -	- - -
8. North Walsham - - -	344 2 9	- - -	- - -	- - -	418 0 0	- - -	- - -	- - -	7 3 6	- - -
9. Norwich and Fakenham - - -	22 0 1	- - -	- - -	- - -	568 0 0	- - -	- - -	- - -	20 0 0	- - -
10. Norwich and Scole - - -	180 9 4	- - -	- - -	- - -	346 0 0	- - -	- - -	1 5 0	0 7 8	- - -
11. Norwich, Swaffham, and Mattishall - - -	1,201 12 4	- - -	- - -	- - -	847 16 8	- - -	- - -	- - -	37 4 7	- - -
12. Norwich and Watton - - -	122 10 0	- - -	- - -	- - -	360 11 8	- - -	- - -	- - -	- - -	- - -
13. Norwich and Yarmouth - - -	137 16 3	- - -	- - -	- - -	516 5 0	- - -	- - -	- - -	3 11 1	- - -
14. Stoke Ferry - - -	244 0 6	- - -	- - -	- - -	463 0 0	- - -	- - -	- - -	5 18 0	- - -
15. Thetford - - -	2,265 3 2	- - -	- - -	- - -	287 17 7	- - -	- - -	- - -	66 2 10	- - -
16. Wells and Fakenham - - -	256 7 11	- - -	- - -	- - -	509 16 8	- - -	- - -	- - -	- - -	- - -
£	7,159 2 9		- - -		10,646 0 11	515 6 0	- - -	1 10 0	352 7 10	- - -
COUNTY OF NORTHAMPTON.										
Banbury and Lutterworth Road :—										
1. Banbury to Drayton - - -	287 0 2	- - -	- - -	- - -	827 5 0	- - -	- - -	- - -	12 0 0	- - -
2. Lutterworth to Badby - - -	138 3 0	- - -	- - -	- - -	583 0 0	- - -	- - -	- - -	15 0 3	- - -
3. Brackley Roads, Consolidated - - -	- - -	- - -	90 18 4	- - -	1,688 0 0	- - -	- - -	0 2 0	0 19 0	- - -
4. Buckingham and Hanwell, Lower Division - - -	- - -	- - -	0 6 5	- - -	727 0 0	- - -	- - -	- - -	1 12 3	- - -
5. Crowland and Eye - - -	67 4 3	- - -	- - -	- - -	180 0 0	- - -	- - -	- - -	- - -	- - -
6. Dunchurch - - -	319 2 2	- - -	- - -	- - -	595 0 0	- - -	- - -	- - -	1 3 0	- - -
7. Hardingstone to Old Stratford - - -	34 8 7	- - -	- - -	- - -	517 6 8	- - -	- - -	- - -	0 15 6	- - -
8. Higham Ferrers - - -	199 3 5	- - -	- - -	- - -	335 0 0	168 15 0	- - -	- - -	14 0 10	- - -
9. Kettering and Newport Pagnell - - -	801 19 11	- - -	- - -	- - -	1,120 0 0	269 0 0	- - -	- - -	20 0 0	- - -
10. Kettering and Northampton - - -	155 17 11	- - -	- - -	- - -	633 5 0	186 0 0	- - -	- - -	- - -	- - -
11. Little Bowden and Rockingham - - -	263 5 11	- - -	- - -	- - -	290 16 8	94 17 0	- - -	- - -	- - -	- - -
12. Market Harborough and Brampton - - -	542 13 6	- - -	- - -	- - -	1,852 0 0	- - -	- - -	- - -	2 12 0	- - -
13. Market Harborough and Welford - - -	- - -	- - -	134 0 6	- - -	1,336 11 8	- - -	- - -	- - -	0 10 0	- - -
14. Northampton and Cold Brayfield - - -	117 11 2	- - -	- - -	- - -	599 1 4	- - -	- - -	- - -	- - -	- - -
15. Northampton to Newport Pagnell - - -	- - -	- - -	26 9 2	- - -	610 6 8	- - -	- - -	- - -	28 0 0	- - -
16. Old Stratford to Dunchurch - - -	- - -	- - -	4 5 6	- - -	1,581 13 4	- - -	- - -	- - -	19 15 6	- - -
17. Oundle and Middleton Lane - - -	12 16 8	- - -	- - -	- - -	309 15 0	79 7 10	- - -	- - -	44 11 8	- - -
18. Peterborough and Wellingborough and Elton Branch - - -	311 0 6	- - -	- - -	- - -	1,321 18 4	- - -	- - -	- - -	53 4 5	- - -
19. Ditto, Clapton Branch - - -	199 2 7	- - -	- - -	- - -	67 15 0	66 2 6	- - -	- - -	- - -	- - -
20. Stamford and Kettering - - -	473 18 3	- - -	- - -	- - -	909 5 0	- - -	- - -	- - -	5 19 0	- - -
21. Thorney Road - - -	149 8 8	- - -	- - -	- - -	378 13 4	- - -	- - -	- - -	- - -	- - -
22. Towcester and Cotton End - - -	- - -	- - -	180 14 9	- - -	1,017 0 0	- - -	- - -	0 6 0	<i>g</i> 573 11 4	- - -
23. Wansford Road - - -	102 4 0	- - -	- - -	- - -	320 0 0	- - -	- - -	- - -	0 6 0	- - -
24. Wansford and Stamford - - -	50 18 6	- - -	- - -	- - -	323 5 0	- - -	- - -	1 6 0	3 2 0	- - -
25. Warwick and Northampton - - -	89 1 4	- - -	- - -	- - -	1,586 5 0	- - -	- - -	1 1 0	78 11 0	- - -
26. Wellingborough and Northampton - - -	161 1 5	- - -	- - -	- - -	588 0 0	- - -	- - -	- - -	0 2 0	- - -
£	4,476 1 11		436 14 8		20,298 3 0	864 2 4	- - -	2 15 0	875 15 9	- - -

a Including Materials, &c.*b* The Caerleon Trust is now amalgamated with this Trust.*f* Contract work.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 442 10 0	a 201 2 7	- - -	- - -	- - -	- - -	16 3 7	- - -	- 9 5 0	50 0 0
2. 3,114 7 8	721 10 0	103 2 8	213 17 10	- - -	12 2 6	94 2 4	- - -	52 10 0	140 0 0
3. 537 17 4	46 11 6	8 14 0	- - -	- - -	- - -	8 0 6	- - -	10 0 0	15 0 0
4. 1,292 6 0	500 13 7	211 15 5	126 14 1	10 0 0	3 1 3	86 5 11	10 10 0	30 0 0	100 0 0
5. 197 15 8	81 12 4	15 0 2	14 12 9	- - -	3 7 3	8 6 0	10 0 0	10 0 0	15 0 0
6. 2,864 10 5	799 8 0	398 5 7	67 16 5	- - -	43 10 3	39 11 9	- - -	25 0 0	105 0 0
7. 3,614 19 8	634 15 7	564 2 5	295 9 2	- - -	- - -	113 14 11	- - -	55 15 0	220 0 0
8. 558 5 3	249 18 8	73 12 0	19 13 4	- - -	- - -	59 7 9	- - -	15 0 0	- - -
9. 716 14 11	268 9 2	120 3 9	66 18 5	- - -	2 9 6	9 19 2	20 0 0	21 0 0	70 0 0
13,339 6 11	3,504 1 5	1,494 16 0	805 2 0	10 0 0	64 10 9	435 11 11	40 10 0	228 10 0	715 0 0
1. 850 0 0	263 14 2	292 1 4	225 1 11	- - -	- - -	72 16 4	- - -	c 60 0 0	40 0 0
2. 257 6 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -
3. 1,210 7 0	527 6 0	23 8 9	21 10 4	- - -	- - -	26 6 6	- - -	20 0 0	40 0 0
4. 1,789 0 11	244 10 10	461 5 5	287 10 10	- - -	44 4 6	34 13 5	2 2 0	26 0 0	58 0 0
5. 985 0 0	230 2 0	252 7 1	208 13 8	- - -	4 11 8	37 17 8	2 2 0	27 0 0	92 0 0
6. 1,694 12 0	342 1 7	355 13 6	744 8 6	- - -	1 0 0	45 9 2	- - -	27 0 0	100 0 0
7. 269 18 4	82 7 9	41 10 8	83 16 4	- - -	- - -	11 15 7	- - -	21 0 0	- - -
8. 425 3 6	89 5 10	49 13 9	79 14 6	- - -	- - -	17 2 3	- - -	20 0 0	25 0 0
9. 588 0 0	163 2 9	34 3 3	124 10 10	- - -	2 0 0	6 4 10	10 10 0	20 0 0	30 0 0
0. 347 12 8	116 17 6	53 2 10	73 3 10	- - -	0 10 0	27 8 9	- - -	16 16 0	40 0 0
1. 885 1 3	281 11 4	23 3 1	423 9 2	- - -	- - -	40 10 10	- - -	20 0 0	52 0 0
2. 360 11 8	135 17 2	22 2 6	121 11 0	- - -	- - -	13 2 0	- - -	30 0 0	35 0 0
3. 519 16 1	143 6 11	60 8 3	112 4 6	- - -	- - -	44 10 3	- - -	20 0 0	35 0 0
4. 468 18 0	70 18 10	41 13 0	36 3 1	- - -	- - -	12 10 11	5 5 0	11 12 6	30 0 0
5. 354 0 5	126 19 6	63 5 2	18 0 9	- - -	6 0 0	29 13 8	- - -	20 0 0	25 0 0
6. 509 16 8	92 1 8	- - -	55 4 0	- - -	- - -	28 1 4	- - -	31 18 6	- - -
11,515 4 9	2,910 3 10	1,773 18 7	2,615 3 3	- - -	58 6 2	448 3 6	19 19 0	376 7 0	602 0 0
1. 839 5 0	292 3 8	100 9 4	208 4 10	- - -	23 4 8	44 7 7	- - -	- - -	55 0 0
2. 598 0 3	180 12 1	64 13 11	153 0 2	- - -	- - -	47 12 10	- - -	10 10 0	30 0 0
3. 1,689 1 0	584 9 10	174 6 2	226 13 10	- - -	- - -	89 14 3	10 0 0	50 0 0	70 0 0
4. 728 12 3	227 15 10	84 19 6	235 6 2	- - -	13 1 7	38 14 6	- - -	- - -	60 0 0
5. 180 0 0	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	5 0 0	2 0 0
6. 596 3 0	137 17 2	113 11 7	236 5 10	- - -	- - -	41 11 8	- - -	15 0 0	45 0 0
7. 518 2 2	f 350 10 11	- - -	32 7 9	- - -	- - -	4 0 5	10 0 0	20 0 0	- - -
8. 517 15 10	f 300 0 0	- - -	- - -	- - -	- - -	- - -	15 0 0	12 12 0	10 0 0
9. 1,409 0 0	275 9 8	180 5 3	139 14 4	- - -	3 3 0	47 7 10	20 0 0	20 0 0	52 0 0
0. 819 5 0	150 9 9	120 16 0	162 10 4	- - -	10 16 9	56 17 6	- - -	- - -	70 0 0
1. 385 13 8	43 17 3	34 16 0	96 13 0	- - -	6 0 0	7 9 7	- - -	- - -	30 0 0
2. 1,854 12 0	367 11 0	271 1 6	293 10 1	- - -	47 5 9	34 14 4	10 10 0	- - -	150 0 0
3. 1,337 1 8	433 10 6	201 9 7	580 13 7	- - -	5 4 0	125 2 6	- - -	12 12 0	120 0 0
4. 599 1 4	266 10 0	84 6 0	39 1 9	- - -	8 11 3	9 18 11	10 0 0	- - -	35 0 0
5. 638 6 8	118 8 0	60 5 6	196 11 10	- - -	12 0 0	93 13 4	10 0 0	30 0 0	50 0 0
6. 1,601 8 10	277 4 11	127 18 8	284 12 10	- - -	- - -	92 5 8	- - -	25 0 0	100 0 0
7. 433 14 6	184 9 6	39 16 7	24 19 8	- - -	4 13 7	44 14 6	6 6 0	- - -	35 0 0
8. 1,375 2 9	328 7 1	208 12 3	200 14 11	- - -	- - -	20 6 11	10 10 0	- - -	101 0 0
9. 133 17 6	a 66 2 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14 0 0
0. 915 4 0	209 15 1	122 19 0	252 3 1	- - -	16 15 1	36 2 10	- - -	- - -	60 0 0
1. 378 13 4	74 17 8	59 10 6	17 19 0	- - -	- - -	23 17 11	4 0 0	8 0 0	20 0 0
2. 1,590 17 4	143 11 2	98 18 6	416 14 9	- - -	- - -	- - -	- - -	- - -	60 0 0
3. 320 6 0	84 3 8	107 6 11	43 3 6	- - -	- - -	1 15 11	4 4 0	5 5 0	20 0 0
4. 327 13 0	85 18 0	19 13 8	43 0 2	- - -	8 7 6	35 15 11	- - -	20 0 0	39 0 0
5. 1,665 17 0	486 8 6	209 18 0	494 12 6	- - -	- - -	121 8 9	65 0 0	26 5 0	80 0 0
6. 588 2 0	170 8 8	102 9 8	208 10 8	- - -	- - -	19 5 3	15 0 0	20 0 0	- - -
22,040 16 1	5,840 12 5	2,588 4 1	4,587 4 7	- - -	159 3 2	1,036 18 11	195 10 0	280 4 0	1,308 0 0

c For 1½ years.

d Local Act expired and Trust ceased 1st November 1864.

e Including proceeds of sale of Trust property.

g Including 525l. from railway.

G

(Continued on page 48)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF MONMOUTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Abercarne - - - -	- - -	212 1 0	- - -	- - -	30 14 6	- - -	519 6 8
2. Abergavenny - - - -	484 7 4	756 13 9	- - -	- - -	101 4 6	- - -	2,679 10 11
3. Bigswear - - - -	- - -	506 10 0	- - -	- - -	13 0 9	- - -	607 16 9
4. Chepstow - - - -	37 0 0	- - -	238 17 6	- - -	4 19 0	- - -	1,359 16 9
5. Chepstow and Abergavenny, Shirenewton Branch - - -	- - -	- - -	- - -	- - -	6 7 8	- - -	164 6 2
6. Monmouth - - - -	52 13 10	312 16 10	- - -	a 673 7 2	46 6 7	- - -	2,563 16 5
7. Newport - - - -	467 18 2	227 2 1	- - -	1,295 0 0	c 154 3 9	- - -	4,028 1 1
8. Pontypool - - - -	- - -	51 15 2	- - -	f 210 0 0	0 4 2	- - -	679 11 1
9. Usk District - - - -	- - -	156 6 4	- - -	- - -	30 17 6	- - -	766 3 10
£	1,041 19 4	2,223 5 2	238 17 6	2,178 7 2	387 18 5	- - -	13,368 9 8
COUNTY OF NORFOLK.							
1. Aylsham and Cromer - - -	- - -	- - -	9 7 9	- - -	94 12 5	- - -	1,057 13 11
2. Downham and Fincham - -	13 10 4	341 9 4	- - -	g 747 10 0	7 18 6	- - -	1,115 8 2
3. Ely to Downham ("The North District") - - - -	9 10 4	53 9 3	- - -	h 507 19 2	20 5 11	- - -	1,249 16 3
4. Lynn, East Gate - - - -	- - -	- - -	- - -	- - -	9 10 3	- - -	1,167 17 3
5. Lynn, South Gate - - - -	- - -	72 0 0	10 0 0	200 0 0	3 7 7	- - -	1,140 1 8
6. Lynn and Wisbech - - - -	- - -	- - -	- - -	- - -	20 11 7	- - -	1,636 4 4
7. New Buckenham - - - -	0 5 0	- - -	- - -	- - -	k 18 9 3	- - -	259 4 7
8. North Walsham - - - -	- - -	80 10 0	- - -	- - -	1 0 6	- - -	362 6 10
9. Norwich and Fakenham - -	8 19 4	204 0 0	- - -	- - -	6 1 2	- - -	609 12 2
10. Norwich and Scole - - - -	4 18 0	16 6 4	- - -	100 0 0	7 10 0	- - -	456 13 3
11. Norwich, Swaffham, and Mattishall	12 19 10	- - -	199 17 0	- - -	8 5 0	- - -	1,061 16 3
12. Norwich and Watton - - -	- - -	- - -	- - -	- - -	0 15 6	- - -	358 8 2
13. Norwich and Yarmouth - -	- - -	20 0 0	- - -	- - -	29 10 11	- - -	465 0 10
14. Stoke Ferry - - - -	- - -	74 18 8	73 8 0	250 0 0	8 18 3	- - -	615 8 3
15. Thetford - - - -	3 10 0	- - -	- - -	- - -	14 2 1	- - -	306 11 2
16. Wells and Fakenham - - -	- - -	142 4 8	- - -	l 239 0 0	1 3 6	- - -	589 13 8
£	53 12 10	1,604 18 3	292 12 9	2,044 9 2	252 2 5	- - -	12,451 16 9
COUNTY OF NORTHAMPTON.							
Banbury and Lutterworth Road:—							
1. Banbury to Drayton - - -	37 15 4	- - -	38 10 0	- - -	59 15 11	- - -	859 11 4
2. Lutterworth to Badby - - -	17 8 6	- - -	- - -	- - -	7 19 0	- - -	511 16 6
3. Brackley Roads, Consolidated -	- - -	- - -	17 11 6	- - -	32 12 5	- - -	1,255 8 0
4. Buckingham and Hanwell, Lower Division - - - -	23 13 6	- - -	- - -	- - -	11 1 6	- - -	694 12 7
5. Crowland and Eye - - - -	- - -	48 15 6	- - -	m 62 0 0	7 3 1	- - -	129 18 7
6. Dunchurch - - - -	24 1 6	- - -	- - -	- - -	17 15 9	- - -	631 3 6
7. Hardingstone to Old Stratford -	20 12 0	90 0 0	- - -	- - -	36 19 0	- - -	564 10 1
8. Higham Ferrers - - - -	- - -	63 18 6	- - -	n 92 10 0	15 17 3	- - -	509 17 9
9. Kettering and Newport Pagnell -	24 17 6	165 1 6	- - -	o 330 10 0	6 11 0	- - -	1,265 0 1
10. Kettering and Northampton - -	32 3 8	26 8 10	- - -	200 0 0	7 5 6	- - -	837 8 4
11. Little Bowden and Rockingham -	14 11 3	58 0 6	- - -	- - -	9 16 6	- - -	301 4 1
12. Market Harborough and Brampton	34 0 4	493 17 5	- - -	- - -	40 18 5	- - -	1,743 8 10
13. Market Harborough and Welford -	44 11 8	- - -	- - -	- - -	18 12 4	- - -	1,541 16 2
14. Northampton and Cold Brayfield -	24 7 10	32 4 1	- - -	- - -	5 17 0	- - -	515 16 10
15. Northampton to Newport Pagnell	3 10 0	- - -	- - -	- - -	6 14 0	- - -	581 2 8
16. Old Stratford to Dunchurch - -	31 17 6	- - -	- - -	600 0 0	3 4 0	- - -	1,542 3 7
17. Oundle and Middleton Lane - -	68 13 0	32 10 0	- - -	- - -	4 4 4	- - -	445 7 2
18. Peterborough and Wellingborough and Elton Branch - - - -	22 3 4	65 7 1	- - -	200 0 0	52 2 0	- - -	1,209 3 7
19. Ditto, Clapton Branch - - - -	1 17 8	- - -	- - -	120 0 0	- - -	- - -	202 0 2
20. Stamford and Kettering - - -	18 7 7	- - -	- - -	400 0 0	15 9 4	- - -	1,131 12 0
21. Thorney Road - - - -	9 16 0	34 9 0	- - -	- - -	1 18 11	- - -	254 9 0
22. Towcester and Cotton End - - -	50 16 5	- - -	- - -	- - -	93 15 5	- - -	863 16 3
23. Wansford Road - - - -	- - -	25 12 6	- - -	- - -	2 18 2	- - -	294 9 8
24. Wansford and Stamford - - -	- - -	4 2 3	- - -	50 0 0	4 11 10	- - -	310 9 4
25. Warwick and Northampton - -	28 5 5	- - -	- - -	- - -	40 11 6	- - -	1,552 9 8
26. Wellingborough and Northampton	5 5 0	18 9 1	- - -	- - -	15 6 1	- - -	574 14 5
£	538 15 0	1,158 16 3	56 1 6	2,055 0 0	519 0 3	- - -	20,323 10 2

a For debts of 688*l*.h Remaining debt of 200*l*. unclaimed.b Including 326*l*. at 4½ per cent.i For debts of 518*l*. 16*s*. 5*d*.

c Including Rumney Bridge Annuity.

k Including 15*l*. 0*s*. 6*d*. loss from defaulting surveyor.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 3,721 15 3	5	-	3,954 7 0	-	7,676 2 3	-	-	-	-	135 18 11	135 18 11
2. 19,730 10 0	3½	-	-	-	19,730 10 0	-	-	-	-	1,261 18 5	1,261 18 5
3. 11,723 0 0	3½	-	255 10 0	-	11,978 10 0	-	-	-	-	358 19 4	358 19 4
4. -	-	-	19 7 6	-	19 7 6	190 5 0	-	-	-	443 1 7	633 6 7
5. 2,600 0 0	4 & 5	-	2,361 0 0	-	4,961 0 0	-	-	-	-	30 14 0	30 14 0
6. 7,326 0 0	4	-	140 0 0	-	7,466 0 0	-	-	-	-	898 17 5	898 17 5
7. 3,200 0 0	e 3	-	-	-	3,200 0 0	-	-	-	-	645 18 3	645 18 3
8. 1,600 0 0	3	20 0 0	-	-	1,620 0 0	49 10 0	-	7 0 0	-	35 19 6	92 9 6
9. 2,510 7 2	3½	-	-	-	2,510 7 2	-	-	-	-	38 12 5	38 12 5
52,411 12 5	-	20 0 0	6,730 4 6	-	59,161 16 11	239 15 0	-	7 0 0	-	3,849 19 10	4,096 14 10
1. -	-	-	-	-	-	-	-	-	-	228 9 3	228 9 3
2. h -	-	-	-	-	-	-	-	-	-	-	-
3. 1,413 19 3	2½	-	-	-	1,413 19 3	-	-	-	-	59 7 9	59 7 9
4. -	-	-	-	-	-	-	-	-	-	1,002 11 5	1,002 11 5
5. 1,600 0 0	4	-	-	-	1,600 0 0	-	-	-	-	73 11 1	73 11 1
6. -	-	-	-	-	-	-	-	-	-	426 11 8	426 11 8
7. -	-	-	-	-	-	-	-	-	-	24 7 7	24 7 7
8. 2,500 0 0	3½	-	62 0 0	-	2,562 0 0	-	-	-	-	406 19 5	406 19 5
9. 5,100 0 0	4	-	102 0 0	-	5,202 0 0	-	-	-	-	0 7 11	0 7 11
10. 300 0 0	4	-	-	-	300 0 0	-	-	-	-	71 8 9	71 8 9
11. -	-	-	-	-	-	-	-	-	-	1,024 17 4	1,024 17 4
12. -	-	-	-	-	-	-	-	-	-	124 13 6	124 13 6
13. 500 0 0	4	-	-	-	500 0 0	-	-	-	-	192 11 6	192 11 6
14. 1,225 0 0	4	-	252 0 0	-	1,477 0 0	-	-	-	-	97 10 3	97 10 3
15. -	-	-	-	-	-	-	-	-	-	2,312 12 5	2,312 12 5
16. 6,900 0 0	2	-	-	-	6,900 0 0	-	-	-	-	176 10 11	176 10 11
19,538 19 3	-	-	416 0 0	-	19,954 19 3	-	-	-	-	6,222 10 9	6,222 10 9
1. -	-	-	-	-	-	-	-	-	-	266 13 10	266 13 10
2. -	-	-	-	-	-	-	-	-	-	224 6 9	224 6 9
3. 3,850 0 0	none	-	-	-	3,850 0 0	-	-	-	-	342 14 8	342 14 8
4. -	-	-	-	-	-	-	-	-	-	33 13 3	33 13 3
5. 1,900 0 0	2½	-	-	-	1,900 0 0	-	-	-	-	117 5 8	117 5 8
6. -	-	-	-	-	-	-	-	-	-	284 1 8	284 1 8
7. 3,660 0 0	4½	-	3,710 8 6	11 19 4	7,382 7 10	-	-	-	-	207 1 6	207 1 6
8. 2,055 0 0	3	-	-	-	2,055 0 0	-	-	-	-	945 19 10	945 19 10
9. 5,100 0 0	3½	-	293 8 0	-	5,393 8 0	-	-	-	-	137 14 7	137 14 7
10. 699 15 0	3	-	-	-	699 15 0	-	-	-	-	347 15 6	347 15 6
11. 2,376 0 0	3	-	195 0 8	-	2,571 0 8	-	-	-	-	653 16 8	653 16 8
12. 12,691 0 0	4 & 5	65 10 9	210 4 9	-	12,966 15 6	-	-	-	-	200 15 8	200 15 8
13. -	-	-	-	338 15 0	338 15 0	-	-	-	-	30 14 10	30 14 10
14. 3,300 10 0	1	-	38 4 4	-	3,338 14 4	-	-	-	-	54 19 9	54 19 9
15. -	-	232 9 3	-	-	232 9 3	-	-	28 0 0	-	1 4 0	1 4 0
16. 6,600 0 0	none	-	-	-	6,600 0 0	-	-	-	-	476 19 8	476 19 8
17. 1,450 0 0	2½	-	37 10 0	-	1,487 10 0	-	-	-	-	130 19 11	130 19 11
18. 1,500 0 0	3½	-	-	-	1,500 0 0	-	-	-	-	257 10 3	257 10 3
19. 320 0 0	none	-	-	-	320 0 0	-	-	-	-	273 13 0	273 13 0
20. -	-	-	-	-	-	-	-	-	-	546 6 4	546 6 4
21. 1,000 0 0	3½	-	36 1 5	-	1,036 1 5	-	-	-	-	128 0 4	128 0 4
22. 4,869 0 0	5	-	15,554 8 0	-	20,423 8 0	-	-	-	-	68 2 2	68 2 2
23. 715 0 0	3 & 4½	-	-	-	715 0 0	-	-	-	-	202 8 8	202 8 8
24. 50 0 0	4	-	-	-	50 0 0	-	-	-	-	174 9 0	174 9 0
25. -	-	-	-	-	-	-	-	-	-	-	-
26. 460 0 0	5	-	42 15 0	-	502 15 0	-	-	-	-	-	-
52,596 5 0	-	298 0 0	20,118 0 8	350 14 4	73,363 0 0	-	-	28 0 0	-	6,167 7 6	6,135 7 6

d Exclusive of Rumney Bridge debt.
l For debts of 400l.

e Reduced by New Local Act.
m For debts of 100l.

f For debts of 300l.
n For a debt of 100l.

g For debts of 2,300l.
o For debts of 350l.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4.	5.	6.	7.	8.	9.
			Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF NORTHUMBER- LAND.								
1. Alenmouth and Hexham, Eastern District	196 8 6	- - -	530 0 0	- - -	- - -	- - -	50 8 0	- - -
2. Ditto, Western District	- - -	55 4 9	134 3 4	- - -	- - -	- - -	26 0 0	- - -
3. Allendale	84 8 9	- - -	1 940 3 6	- - -	- - -	- - -	15 13 0	- - -
4. Alnwick and Eglingham	121 12 8	- - -	237 11 8	- - -	- - -	0 5 9	- - -	- - -
5. Berwick, Norham, and Islandshires	445 6 0	- - -	3,618 8 8	386 6 9	- - -	0 18 6	3 0 0	- - -
6. Cow Cawsey and Buckton Burn	8 12 4	- - -	1,287 10 0	- - -	- - -	- - -	81 10 4	- - -
7. Elsdon and Reedwater	- - -	24 4 9	95 4 11	- - -	- - -	0 2 0	21 0 0	- - -
8. Ford and Lowick	- - -	569 18 3	1,130 10 0	- - -	- - -	- - -	15 13 9	- - -
9. Hexham	396 2 10	- - -	480 0 0	200 13 2	- - -	0 11 0	40 0 0	- - -
10. Newcastle-upon-Tyne to Carlisle	- - -	24 9 4	710 0 0	118 4 4	- - -	- - -	12 9 0	- - -
11. North Shields and Newcastle-upon-Tyne	204 2 5	- - -	809 14 6	- - -	- - -	- - -	0 10 0	- - -
12. Ditto, Shields Branch	68 15 0	- - -	110 0 0	- - -	- - -	- - -	- - -	- - -
13. Ponteland	38 19 8	- - -	1,295 0 0	- - -	- - -	- - -	33 15 0	- - -
14. Shields and Morpeth	157 7 9	- - -	836 6 8	- - -	- - -	0 3 0	13 10 0	- - -
15. Wooler and Adderstone	54 10 1	- - -	275 8 9	- - -	- - -	0 2 0	- - -	- - -
16. Wooler and Breamish	- - -	194 8 3	1,043 10 0	146 8 0	- - -	- - -	27 6 0	- - -
£	1,776 6 0	868 5 4	14,533 12 0	851 12 3	- - -	2 2 3	340 15 1	- - -
COUNTY OF NOTTINGHAM.								
1. Bawtry and Scrooby	434 19 11	- - -	650 0 0	- - -	- - -	- - -	8 9 5	- - -
2. Bingham	310 0 2	- - -	323 5 0	20 10 8	- - -	1 0 0	0 10 0	- - -
3. Clown and Budby	138 0 7	- - -	64 0 0	- - -	- - -	- - -	6 4 11	- - -
4. Dunham Ferry	63 15 5	- - -	80 0 0	- - -	- - -	- - -	2 11 0	- - -
5. Foston Bridge to Little Drayton	2,690 2 4	- - -	573 0 0	- - -	- - -	0 8 0	118 13 7	- - -
6. Hockerton and Kirklington	149 19 11	- - -	237 0 0	- - -	161 7 1	- - -	- - -	- - -
7. Kirkby and Pinxton	186 1 10	- - -	160 0 0	- - -	- - -	- - -	- - -	- - -
8. Leadenham and Southwell, Western District	12 17 10	- - -	465 0 0	- - -	- - -	- - -	13 18 9	- - -
9. Mansfield and Tibshelf	87 15 6	- - -	676 7 2	- - -	- - -	- - -	c 275 0 0	- - -
10. Mansfield to Worksop	222 4 9	- - -	811 0 0	- - -	- - -	0 2 6	- - -	- - -
11. Nottingham and Derby, Eastern Division	- - -	34 19 8	893 5 0	- - -	- - -	- - -	1 7 6	- - -
12. Nottingham and Grantham, Western Division	35 8 10	- - -	932 0 0	- - -	- - -	1 5 0	- - -	- - -
13. Nottingham and Ilkeston	- - -	16 7 3	736 1 11	- - -	- - -	- - -	- - -	- - -
14. Nottingham and Kettering, Northern District	963 16 11	- - -	446 0 0	- - -	- - -	- - -	29 3 9	- - -
15. Nottingham and Loughborough	227 10 8	- - -	790 3 4	- - -	4 0 0	- - -	12 17 10	- - -
16. Nottingham and Mansfield	307 3 5	- - -	1,210 0 0	- - -	- - -	- - -	10 2 0	- - -
17. Nottingham and Newhaven, First District	10 18 4	- - -	2,500 0 0	- - -	- - -	3 5 3	2 19 6	- - -
18. Retford and Gainsborough	165 2 11	- - -	523 6 8	213 5 0	- - -	- - -	8 2 6	- - -
19. Retford and Littleborough	- - -	2,220 18 0	250 0 0	94 15 0	- - -	- - -	24 5 6	- - -
20. Worksop to Kelham	479 9 3	- - -	597 10 0	200 7 10	- - -	- - -	- - -	- - -
21. Worksop to Retford	151 17 10	- - -	447 0 0	- - -	- - -	- - -	- - -	- - -
£	6,637 6 5	2,272 4 11	13,364 19 1	528 18 6	165 7 1	6 0 9	514 6 3	- - -
COUNTY OF OXFORD.								
1. Asthall and Buckland	276 16 6	- - -	255 18 0	137 10 0	52 10 0	- - -	- - -	- - -
2. Aylesbury, Thame, Oxford, and Shillingford	96 0 3	- - -	1,225 0 0	- - -	- - -	0 8 6	15 0 0	- - -
3. Banbury, Brailes, and Barcheston	70 8 9	- - -	816 13 4	- - -	- - -	- - -	- - -	- - -
4. Barrington and Campsfield	127 15 9	- - -	462 15 0	- - -	- - -	- - -	- - -	- - -
5. Bicester, Aynho, and Finmere	299 7 11	- - -	514 0 0	- - -	- - -	- - -	0 3 0	- - -
6. Botley and Newland	794 1 7	- - -	1,200 5 0	- - -	- - -	- - -	- - -	- - -
7. Burford, Chipping Norton, Banbury, and Aynho	322 3 9	- - -	1,459 2 4	8 15 0	- - -	- - -	7 0 3	- - -
8. Charlbury Roads	530 8 2	- - -	594 13 4	115 0 0	- - -	- - -	- - -	- - -
9. Deddington and Kidlington	- - -	319 13 1	582 0 0	- - -	- - -	0 5 0	25 3 0	- - -
10. Drayton Lane to Edgehill	- - -	49 0 6	249 15 8	10 0 0	- - -	- - -	- - -	- - -
11. Enstone, Heyford Bridge, Bicester, Weston, and Kirtlington	347 2 7	- - -	749 0 0	- - -	- - -	- - -	- - -	- - -
12. Farrington and Burford	- - -	14 17 8	286 13 4	- - -	- - -	- - -	- - -	- - -
13. Galley Hill and Clanfield Cross	23 13 2	- - -	192 0 0	88 10 0	26 14 0	- - -	- - -	- - -
14. Gosford Road	315 10 0	- - -	176 0 0	- - -	- - -	- - -	5 16 6	- - -

a Contract work.

b Including materials, &c.

c Previously reserved to pay unclaimed interest.

		EXPENDITURE.								
	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
								Treasurer.	Clerk.	Surveyor.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	580 8 0	233 8 6	139 17 2	103 12 4	- - -	2 5 6	42 7 8	- - -	20 0 0	25 0 0
2.	160 3 4	a 25 15 4	- - -	- - -	- - -	0 3 0	3 2 6	- - -	20 0 0	45 0 0
3.	1,955 16 6	342 16 6	261 0 3	228 19 1	- - -	12 11 0	19 15 7	30 0 0	30 0 0	70 0 0
4.	237 17 5	- - -	- - -	a 217 15 11	- - -	- - -	0 5 7	4 0 0	- - -	- - -
5.	4,008 13 11	a 1,635 0 0	- - -	- - -	- - -	- - -	98 6 11	30 0 0	40 0 0	80 0 0
6.	1,369 0 4	426 15 3	461 10 6	194 17 5	- - -	18 6 2	39 4 7	30 0 0	50 0 0	100 0 0
7.	116 6 11	30 4 6	7 7 0	41 5 6	- - -	0 7 0	1 16 8	- - -	15 0 0	- - -
8.	1,146 3 9	248 8 8	168 8 9	182 11 6	- - -	30 0 9	20 11 3	- - -	20 0 0	60 0 0
9.	721 4 2	319 11 1	75 9 8	4 2 2	- - -	5 12 0	16 2 10	10 0 0	20 0 0	50 0 0
10.	840 13 4	185 18 1	73 7 6	41 19 0	- - -	8 18 0	7 5 0	20 0 0	20 0 0	45 0 0
11.	810 4 6	156 3 6	51 12 1	153 1 0	- - -	- - -	4 12 7	- - -	15 0 0	- - -
12.	110 0 0	12 5 0	6 7 1	10 2 7	- - -	- - -	- - -	- - -	- - -	- - -
13.	1,328 15 0	267 7 9	128 5 6	183 13 0	- - -	4 1 0	16 5 11	20 0 0	- - -	50 0 0
14.	849 19 8	312 14 3	178 6 11	149 7 9	- - -	- - -	24 16 2	- - -	20 0 0	48 0 0
15.	275 10 9	81 19 0	59 13 6	47 16 0	- - -	5 0 0	7 0 7	20 0 0	12 10 0	20 0 0
16.	1,217 4 0	190 4 11	149 15 1	186 19 9	- - -	1 0 0	25 18 3	25 0 0	12 10 0	70 0 0
	15,728 1 7	4,468 12 4	1,761 1 0	1,696 3 0	- - -	88 4 5	327 12 1	189 0 0	295 0 0	663 0 0
1.	658 9 5	192 1 0	24 14 1	21 6 9	- - -	- - -	13 3 7	- - -	20 0 0	25 0 0
2.	345 5 8	143 4 0	6 15 0	73 8 8	- - -	- - -	29 7 8	- - -	25 0 0	40 0 0
3.	70 4 11	- - -	- - -	- - -	- - -	- - -	3 12 6	0 2 0	2 2 0	5 0 0
4.	82 11 0	44 5 0	9 2 3	18 8 3	- - -	- - -	3 1 6	- - -	10 0 0	15 0 0
5.	692 1 7	340 8 3	134 7 9	131 16 3	- - -	- - -	24 12 7	- - -	60 0 0	70 0 0
6.	398 7 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	20 0 0
7.	160 0 0	b 24 0 0	- - -	- - -	- - -	- - -	0 9 0	- - -	14 15 0	- - -
8.	478 18 9	119 7 9	162 0 7	130 2 6	- - -	- - -	24 8 1	4 1 1	12 12 0	45 0 0
9.	951 7 2	186 6 10	92 0 3	37 19 8	- - -	- - -	4 17 9	5 5 0	15 0 0	37 1 0
10.	811 2 6	76 18 3	31 2 9	64 11 10	- - -	- - -	13 12 6	- - -	33 2 10	30 0 0
11.	894 12 6	d 638 7 4	- - -	- - -	- - -	- - -	- - -	- - -	21 0 0	30 0 0
12.	933 5 0	a 234 16 0	- - -	- - -	- - -	- - -	23 1 8	- - -	21 0 0	5 0 0
13.	736 1 11	e 170 0 0	- - -	- - -	- - -	- - -	9 18 6	- - -	21 0 0	5 0 0
14.	475 3 9	a 253 0 0	- - -	- - -	- - -	- - -	45 4 8	- - -	21 0 0	16 0 0
15.	807 1 2	112 8 0	22 7 0	40 2 6	- - -	- - -	2 7 4	- - -	- - -	35 0 0
16.	1,220 2 0	a 381 10 0	- - -	- - -	- - -	- - -	62 15 5	- - -	21 0 0	35 0 0
17.	2,506 4 9	a 1,230 0 0	- - -	- - -	121 10 0	- - -	12 3 9	- - -	40 0 0	50 0 0
18.	744 14 2	a 195 0 0	- - -	- - -	- - -	1 10 0	12 12 11	- - -	20 0 0	- - -
19.	369 0 6	56 4 0	12 18 8	35 4 5	- - -	- - -	13 12 9	- - -	20 0 0	10 0 0
20.	797 17 10	102 6 1	48 5 4	87 0 3	- - -	- - -	38 1 11	- - -	40 2 6	42 0 0
21.	447 0 0	40 12 7	12 1 3	40 7 4	- - -	- - -	19 11 8	- - -	25 3 10	30 0 0
	14,579 11 8	4,540 15 1	555 14 11	680 8 5	121 10 0	1 10 0	356 15 9	9 8 1	447 18 2	545 1 0
1.	445 18 0	142 4 7	22 2 4	- - -	- - -	9 10 3	6 3 1	5 0 0	15 0 0	30 0 0
2.	1,240 8 6	355 6 3	- - -	f 518 9 1	- - -	- - -	41 2 9	10 0 0	25 0 0	60 0 0
3.	816 13 4	132 18 10	213 0 5	229 12 7	- - -	33 9 11	56 6 0	- - -	21 0 0	50 0 0
4.	462 15 0	d 326 13 6	18 18 2	19 10 0	- - -	- - -	12 2 5	10 0 0	30 0 0	50 0 0
5.	514 3 0	204 19 7	58 0 0	- - -	- - -	- - -	8 11 6	5 5 0	25 0 0	g 5 0 0
6.	1,200 5 0	a 630 0 0	- - -	- - -	- - -	13 10 0	22 17 6	- - -	21 0 0	- - -
7.	1,474 17 7	485 0 8	369 14 0	177 3 9	- - -	40 1 4	55 0 5	- - -	37 2 0	110 0 0
8.	709 13 4	181 8 3	55 15 0	9 16 4	- - -	- - -	3 0 2	10 0 0	- - -	20 0 0
9.	607 8 0	221 14 5	115 10 4	183 4 9	- - -	- - -	28 12 7	- - -	25 0 0	30 0 0
10.	259 15 8	70 0 0	93 7 2	58 14 11	- - -	12 0 11	15 11 8	- - -	10 0 0	20 0 0
11.	749 0 0	171 9 2	129 18 4	118 13 2	- - -	8 1 11	38 0 1	5 5 0	25 0 0	40 0 0
12.	286 13 4	59 14 10	26 6 10	54 2 2	- - -	0 10 10	18 6 4	10 0 0	21 0 0	- - -
13.	307 4 0	82 16 5	24 7 0	- - -	- - -	7 5 3	9 1 0	5 0 0	15 0 0	30 0 0
14.	181 16 6	73 9 2	30 5 11	- - -	- - -	3 7 11	35 5 9	- - -	12 12 0	20 16 0

d Including contract work.

e Allowance to parishes.

f Including team labour.

g For 3 months.

(Continued on page 52.)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF NORTHUMBER- LAND.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alenmouth and Hexham, Eastern District - - -	12 6 6	- - -	- - -	- - -	13 17 0	- - -	592 14 8
2. Ditto, Western District - - -	- - -	- - -	- - -	- - -	1 4 3	- - -	95 5 1
3. Allendale - - -	- - -	- - -	- - -	1,000 0 0	15 12 1	- - -	2,010 14 6
4. Alnwick and Eglingham - - -	- - -	- - -	- - -	- - -	a 76 9 3	- - -	298 10 9
5. Berwick, Norham, and Islandshires - - -	26 7 4	827 1 5	- - -	b 1,435 0 0	35 12 1	- - -	4,207 7 9
6. Cow Cawsey and Buckton Burn - - -	- - -	48 18 4	- - -	- - -	8 7 10	- - -	1,378 0 1
7. Elsdon and Reedwater - - -	- - -	24 0 0	6 0 4	- - -	3 10 0	- - -	129 11 0
8. Ford and Lowick - - -	- - -	215 2 2	- - -	- - -	26 5 3	- - -	971 8 4
9. Hexham - - -	17 3 6	24 17 2	- - -	c 294 0 0	2 3 0	- - -	839 1 5
10. Newcastle-upon-Tyne to Carlisle - - -	176 2 3	40 17 3	- - -	100 0 0	6 4 4	- - -	725 11 5
11. North Shields and Newcastle-upon-Tyne - - -	361 4 11	141 3 11	- - -	- - -	6 19 9	- - -	889 17 9
12. Ditto, Shields Branch - - -	- - -	58 6 8	- - -	- - -	- - -	- - -	87 1 4
13. Ponteland - - -	25 10 2	451 16 0	- - -	- - -	6 9 9	- - -	1,109 9 1
14. Shields and Morpeth - - -	- - -	- - -	- - -	- - -	- - -	- - -	733 5 1
15. Wooler and Adderstone - - -	2 17 0	- - -	- - -	- - -	4 16 6	- - -	261 12 7
16. Wooler and Breamish - - -	12 19 10	358 14 2	- - -	- - -	28 1 5	- - -	1,061 3 5
£	634 11. 6	2,190 17 1	6 0 4	2,829 0 0	235 12 6	- - -	15,384 14 3
COUNTY OF NOTTINGHAM.							
1. Bawtry and Scrooby - - -	- - -	31 2 4	- - -	400 0 0	6 8 10	- - -	733 16 7
2. Bingham - - -	7 12 0	- - -	- - -	- - -	16 4 8	- - -	341 12 0
3. Clown and Budby - - -	27 18 3	- - -	- - -	- - -	1 11 5	- - -	40 6 2
4. Dunham Ferry - - -	- - -	- - -	- - -	- - -	2 4 0	- - -	102 1 0
5. Foston Bridge to Little Drayton - - -	12 11 10	- - -	- - -	- - -	30 0 0	- - -	803 16 8
6. Hockerton and Kirklington - - -	8 7 0	31 16 2	- - -	- - -	24 10 0	161 7 1	251 0 3
7. Kirkby and Pinxton - - -	- - -	26 11 0	- - -	- - -	4 10 0	- - -	70 5 0
8. Leadenham and Southwell, Western District - - -	5 12 0	- - -	- - -	- - -	5 16 8	- - -	509 0 8
9. Mansfield and Tibshelf - - -	- - -	169 0 0	20 0 0	h 185 0 0	14 16 6	- - -	767 7 0
10. Mansfield to Worksop - - -	- - -	142 13 6	- - -	m 465 0 0	2 13 6	- - -	859 15 2
11. Nottingham and Derby, Eastern Division - - -	14 16 8	16 8 6	- - -	50 0 0	76 14 5	- - -	847 6 11
12. Nottingham and Grantham, Western Division - - -	10 9 6	126 3 7	- - -	n 503 18 5	12 6 4	- - -	936 15 6
13. Nottingham and Ilkeston - - -	10 5 2	127 7 6	- - -	362 5 0	23 3 3	- - -	728 19 5
14. Nottingham and Kettering, Northern District - - -	8 6 0	- - -	- - -	- - -	13 7 3	- - -	356 17 11
15. Nottingham and Loughborough - - -	17 12 11	292 10 3	- - -	p 292 0 0	5 6 0	4 0 0	823 14 0
16. Nottingham and Mansfield - - -	12 4 8	249 2 4	- - -	q 522 10 0	25 1 0	- - -	1,309 3 5
17. Nottingham and Newhaven, First District - - -	10 15 3	76 19 11	297 17 1	625 0 0	49 18 8	- - -	2,514 4 8
18. Retford and Gainsborough - - -	6 7 0	214 7 10	- - -	r 207 0 0	10 3 2	- - -	667 0 11
19. Retford and Littleborough - - -	- - -	18 0 0	- - -	50 0 0	11 8 2	- - -	227 8 0
20. Worksop to Kelham - - -	- - -	480 7 4	- - -	- - -	3 0 0	- - -	841 3 5
21. Worksop to Retford - - -	- - -	226 11 9	- - -	- - -	2 9 0	- - -	396 17 5
£	152 18 3	2,229 2 0	317 17 1	3,662 13 5	341 12 10	165 7 1	14,128 12 1
COUNTY OF OXFORD.							
1. Asthall and Buckland - - -	12 18 6	30 0 0	- - -	- - -	3 15 0	52 10 0	329 3 9
2. Aylesbury, Thame, Oxford, and Shillingford - - -	2 18 6	180 0 0	- - -	- - -	26 1 10	- - -	1,218 18 5
3. Banbury, Brailes, and Barcheston - - -	- - -	131 10 6	- - -	- - -	9 9 1	- - -	877 7 4
4. Barrington and Campsfield - - -	7 13 0	10 0 0	- - -	- - -	6 0 0	- - -	490 17 1
5. Bicester, Aynho, and Fimmere - - -	5 10 0	105 15 0	- - -	- - -	6 8 0	- - -	430 16 3
6. Botley and Newland - - -	- - -	539 18 11	- - -	- - -	- - -	- - -	1,227 6 5
7. Burford, Chipping Norton, Banbury, and Aynho - - -	- - -	11 0 4	19 7 3	200 0 0	12 2 10	- - -	1,516 12 7
8. Charlbury Roads - - -	30 12 6	73 13 11	4 0 0	s 233 10 0	27 4 2	- - -	649 0 4
9. Deddington and Kidlington - - -	12 11 8	56 15 10	- - -	- - -	11 0 4	- - -	684 9 11
10. Drayton Lane to Edgehill - - -	- - -	- - -	- - -	- - -	6 5 8	- - -	286 0 4
11. Enstone, Heyford Bridge, Bicester, Weston, and Kirtlington - - -	- - -	125 6 2	- - -	- - -	0 4 7	- - -	661 18 5
12. Farrington and Burford - - -	- - -	52 19 8	- - -	- - -	12 10 1	- - -	255 10 9
13. Galle Hill and Clanfield Cross - - -	8 6 8	21 18 0	- - -	- - -	2 15 0	26 14 0	233 3 4
14. Gosford Road - - -	- - -	- - -	- - -	- - -	3 0 0	- - -	178 16 9

a Including 64l. 19s. 7d. loss by insolvency of late treasurer.

b For debts of 1,900l.

c For debts of 300l.

g Extinguished by consent of creditors.

h For debts of 250l.

i Reduced by omitting 257l. 10s., amount unclaimed.

n For debts of 533l. 5s.

o Unknown.

p For debts of 400l.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. - - -	-	-	-	-	-	-	-	-	181 15 0	184 1 10	365 16 10
2. - - -	-	-	-	-	-	-	-	-	-	9 13 6	9 13 6
3. 11,000 0 0	None	-	-	-	11,000 0 0	-	-	-	-	29 10 9	29 10 9
4. 23,717 0 0	3½	-	225 6 10	-	23,942 6 10	-	-	-	-	60 19 4	60 19 4
5. 900 0 0	5	-	-	0 7 5	900 7 5	-	-	-	68 15 5	246 12 2	315 7 7
6. 600 0 0	4	-	-	37 8 10	637 8 10	-	-	-	-	-	-
7. 4,349 0 0	5	50 0 0	816 11 0	395 2 10	5,610 13 10	-	-	-	-	-	-
8. 5,122 5 0	1½	-	-	-	5,122 5 0	-	-	-	-	278 5 7	278 5 7
9. 1,100 0 0	3½	-	-	-	1,100 0 0	-	-	-	-	90 12 7	90 12 7
10. - - -	-	-	-	-	-	-	-	-	-	-	-
11. 4,841 0 1	e 2½	937 15 10	-	-	5,778 15 11	-	-	-	-	124 9 2	124 9 2
12. 2,000 0 0	e 2½	401 5 0	-	-	2,401 5 0	-	-	-	-	91 13 8	91 13 8
13. 15,060 0 0	3	-	-	-	15,060 0 0	-	-	-	-	264 5 7	264 5 7
14. 6,281 17 6	None	-	-	-	6,281 17 6	-	-	-	-	274 2 4	274 2 4
15. - - -	-	-	-	-	-	-	-	-	-	68 8 3	68 8 3
16. 6,000 0 0	3	-	-	38 7 8	6,038 7 8	-	-	-	270 0 9	-	270 0 9
80,971 2 7	-	1,389 0 10	1,041 17 10	471 6 9	83,873 8 0	-	-	-	520 11 2	1,722 14 9	2,243 5 11
1. 600 0 0	4	-	-	-	600 0 0	-	-	-	-	359 12 9	359 12 9
2. - - -	-	-	-	-	-	-	-	-	74 14 10	313 13 10	388 8 8
3. 7,616 15 3	1d.	-	-	-	7,616 15 3	-	-	-	-	167 19 4	167 19 4
4. - - -	-	-	-	-	-	3 15 0	-	-	-	44 5 5	48 0 5
5. - - -	-	-	-	-	-	-	-	-	-	2,578 7 3	2,578 7 3
6. 1,490 0 0	2	-	-	-	1,490 0 0	-	-	-	-	297 6 9	297 6 9
7. 885 0 0	f 3	-	g	-	885 0 0	-	-	-	110 0 0	275 16 10	385 16 10
8. - - -	-	-	-	17 4 1	17 4 1	-	-	-	-	-	-
9. 2,872 10 0	h 4	4 12 0	-	-	2,877 2 0	-	-	-	-	271 15 8	271 15 8
10. 2,742 10 0	4	72 9 8	109 14 0	-	2,924 13 8	-	-	-	-	173 12 1	173 12 1
11. 350 0 0	4	-	-	-	350 0 0	-	-	-	-	12 5 11	12 5 11
12. 3,682 15 0	3	-	-	-	3,682 15 0	-	-	-	-	31 18 4	31 18 4
13. 3,859 14 1	3	-	-	9 4 9	3,868 18 10	-	-	-	-	-	-
14. o	-	-	-	-	-	-	-	-	-	1,082 2 9	1,082 2 9
15. 8,700 0 0	3½	-	-	-	8,700 0 0	-	-	14 13 4	-	210 17 10	225 11 2
16. 5,850 0 0	4	-	-	-	5,850 0 0	-	-	-	-	218 2 0	218 2 0
17. 1,382 10 0	4	-	-	-	1,382 10 0	-	-	-	-	2 18 5	2 18 5
18. 8,533 6 8	2½	-	-	-	8,533 6 8	-	-	-	-	242 16 2	242 16 2
19. 400 0 0	4	-	-	2,079 5 6	2,479 5 6	-	-	-	-	-	-
20. 8,651 0 0	5	103 4 8	577 8 10	-	9,331 13 6	-	-	-	-	486 3 8	486 3 8
21. 4,970 0 0	4	56 7 8	17 0 0	-	5,043 7 8	-	-	-	-	202 0 5	202 0 5
62,586 1 0	-	236 14 0	704 2 10	2,105 14 4	65,632 12 2	3 15 0	-	14 13 4	184 14 10	6,921 15 5	7,124 18 7
1. 1,500 0 0	2	-	-	-	1,500 0 0	-	-	-	-	393 10 9	393 10 9
2. 4,000 0 0	4½	-	135 0 0	-	4,135 0 0	-	-	24 0 0	-	117 10 4	141 10 4
3. 4,384 0 0	3	-	120 11 4	-	4,504 11 4	-	-	-	-	9 14 9	9 14 9
4. 200 0 0	5	69 17 5	6 10 11	-	276 8 4	42 18 4	40 0 0	-	-	99 13 8	182 12 0
5. 2,115 0 0	h 4	-	84 12 0	-	2,199 12 0	-	-	-	-	382 14 8	382 14 8
6. 11,800 0 0	5	-	591 8 11	-	11,891 8 11	-	-	-	-	767 0 2	767 0 2
7. - - -	-	-	-	-	-	-	-	-	-	280 8 9	280 8 9
8. 2,712 10 0	2½	-	-	-	2,712 10 0	47 6 8	-	-	4 0 6	591 1 2	642 8 4
9. 1,100 0 0	3½	-	19 5 0	396 15 0	1,516 0 0	-	-	-	-	-	-
10. - - -	-	-	-	75 5 2	75 5 2	-	-	-	-	-	-
11. 4,177 0 0	3	-	125 6 2	-	4,802 6 2	-	-	-	12 18 4	434 4 2	447 2 6
12. 2,150 0 0	5	12 4 11	145 3 8	-	2,307 8 7	-	-	-	-	16 4 11	16 4 11
13. 730 0 0	3	-	-	-	730 0 0	-	-	-	-	97 13 10	97 13 10
14. - - -	-	-	-	-	-	-	-	-	-	318 9 9	318 9 9

d Including 447l. 5s. at 3 per cent., and 3,875l. not bearing interest.

e Reduced by New Local Act.

f Reduced by consent.

h Reduced by Provisional Order.

i Extinguished by Provisional Order.

m For debts of 483l. 10s.

g For debts of 550l.

r For debts of 300l.

s For debts of 325l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.						
	Balance in Treasurers' Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
COUNTY OF OXFORD—cont.											
15. Henley and Dorchester - -	754	13 6	-	- -	1,053	11 8	-	- -	-	9 15 1	
16. St. Clement's - - -	758	12 1	-	- -	895	0 0	-	- -	-	- - -	
17. Stokenchurch and Woodstock - -	864	2 4	-	- -	1,883	6 8	-	- -	-	64 7 1	
18. Ditto, Islip Branch - - -	-	- -	-	- -	96	0 0	-	- -	-	- - -	
19. Thame and Bicester - - -	79	15 0	-	- -	465	0 0	-	- -	-	51 10 0	
20. Thame and Postcombe - - -	56	2 6	-	- -	130	0 0	-	- -	-	- - -	
21. Woodstock and Rollright Lane - -	41	9 7	-	- -	425	2 6	-	- -	-	- - -	
£	5,758	3 5	383	11 3	13,711	16 10	359	15 0	79 4 0	0 13 6	
COUNTY OF RUTLAND.											
1. Grantham, South District - -	84	0 3	-	- -	447	1 0	-	- -	1 7 0	1 10 0	
2. Leicester and Peterborough, Up- pingham District - - -	9	11 2	-	- -	387	18 4	-	- -	c 326	19 0	
3. Nottingham and Kettering, South Division - - -	47	15 10	-	- -	595	3 4	-	- -	-	6 13 10	
4. Oakham - - -	-	- -	1	9 6	500	14 4	-	- -	-	2 6 7	
£	141	7 3	1	9 6	1,930	17 0	-	- -	1 7 0	337 9 5	
COUNTY OF SALOP.											
1. Bishop's Castle, First District - -	-	- -	456	0 1	1,433	19 9	448	9 6	0 12 3	15 3 6	
2. Bridgnorth and Shifnal - - -	31	1 1	-	- -	239	6 0	-	- -	-	- - -	
3. Burlton and Llanymynech - - -	4	11 0	-	- -	362	0 0	-	- -	-	- - -	
4. Cleobury Mortimer District - - -	221	1 6	-	- -	701	18 6	81	18 0	-	41 19 1	
5. Cleobury North and Ditton Prior - -	44	1 2	-	- -	366	6 8	116	15 0	-	15 0 0	
6. Coalbrookdale and Wellington - -	291	12 5	-	- -	339	3 4	-	- -	-	- - -	
7. Ellesmere District - - -	277	1 0	-	- -	489	7 6	-	- -	0 2 0	- - -	
8. Ellesmere, Wem Division - - -	22	19 6	-	- -	138	0 0	-	- -	-	- - -	
9. Honnington and Hilton - - -	34	12 8	-	- -	21	13 6	-	- -	-	- - -	
10. Leighton and Buildwas - - -	13	5 9	-	- -	103	6 8	-	- -	-	15 2 0	
11. Ludlow Roads (Three Districts Consolidated) - - -	616	9 4	-	- -	3,010	14 3	-	- -	0 5 0	5 0 0	
12. Madeley - - -	403	4 11	-	- -	512	6 10	-	- -	-	3 0 0	
13. Minsterley and Churchstoke - - -	6	3 1	-	- -	363	8 5	76	10 0	-	- - -	
14. Morville and Shipton - - -	21	19 1	-	- -	121	8 4	101	0 0	-	- - -	
15. Newport and Ternhill - - -	90	11 10	-	- -	226	0 0	-	- -	-	- - -	
16. Oswestry - - -	44	0 10	-	- -	2,582	9 4	-	- -	2 0 8	82 10 4	
17. Preston Brockhurst - - -	357	5 7	-	- -	1,364	0 0	-	- -	1 10 0	31 1 0	
18. Shifnal District - - -	112	4 8	-	- -	343	11 8	-	- -	-	- - -	
19. Shrewsbury (Nine Districts) - - -	772	6 4	-	- -	2,156	2 7	14	15 8	-	83 11 6	
20. Shrewsbury, Wenlock, and Bridg- north - - -	313	0 4	-	- -	1,295	5 8	-	- -	-	- - -	
21. Watling Street, Wellington District -	673	2 8	-	- -	905	16 8	-	- -	-	7 10 0	
22. Wem and Bron-y-Garth, First District - - -	135	9 10	-	- -	445	13 4	-	- -	0 3 0	92 10 0	
23. Ditto, Second District - - -	-	- -	468	16 5	71	7 7	-	- -	-	200 0 0	
24. Wenlock - - -	51	16 4	-	- -	661	7 5	-	- -	-	6 17 10	
25. Weston Gate (Bewdley Act) - - -	198	7 6	-	- -	189	0 0	62	0 0	-	7 4 6	
26. Whitchurch and Madeley - - -	-	- -	35	10 6	719	17 2	-	- -	-	67 15 7	
£	4,736	8 5	960	7 0	19,213	11 2	901	8 2	4 12 11	674 5 4	
COUNTY OF SOMERSET.											
1. Bath - - -	1,446	15 0	-	- -	6,254	8 10	-	- -	-	145 10 0	
2. Black Dog - - -	189	14 2	-	- -	1,385	0 0	231	15 0	-	137 0 0	
3. Bridgwater - - -	92	9 4	-	- -	3,516	1 0	-	- -	1 12 0	18 7 3	
4. Bruton - - -	553	0 10	-	- -	1,218	5 2	-	- -	0 3 0	- - -	
5. Chard - - -	407	18 7	-	- -	903	14 4	-	- -	-	93 2 6	
6. Crewkerne - - -	83	7 5	-	- -	1,625	3 4	-	- -	0 10 0	4 17 2	
7. Frome - - -	249	17 6	-	- -	1,805	11 0	-	- -	-	249 4 10	
8. High Ham and Ashcott - - -	14	13 7	-	- -	71	0 0	-	- -	-	- - -	
9. Ilchester - - -	55	0 11	-	- -	739	0 0	-	- -	-	18 3 6	
10. Ilminster - - -	291	9 9	-	- -	1,737	6 8	-	- -	0 15 3	5 10 0	
11. Langport, Somerton, and Castle Cary - - -	620	8 2	-	- -	2,239	16 4	758	11 6	0 15 0	33 14 6	

a Paid to parishes. b Including team labour. c Including 321l. 13s. received from Leicester District.

EXPENDITURE.

	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of		
	INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
15.	1,063 6 9	239 1 10	228 16 1	236 0 6	- - -	4 9 1	75 8 2	- - -	63 0 0	100 0 0
16.	895 0 0	- - -	- - -	- - -	- - -	- - -	49 2 4	- - -	- - -	- - -
17.	1,947 13 9	303 7 7	424 15 11	565 7 2	- - -	37 0 6	28 16 3	- - -	35 0 0	80 0 0
18.	96 0 0	71 8 0	- - -	- - -	- - -	- - -	0 2 6	- - -	- - -	- - -
19.	516 10 0	135 16 0	- - -	6 205 17 11	- - -	- - -	4 1 8	7 0 0	10 0 0	30 0 0
20.	130 0 0	24 12 8	- - -	- - -	- - -	- - -	0 5 9	3 0 0	5 0 0	5 0 0
21.	425 2 6	216 15 0	61 10 0	18 18 4	- - -	11 5 8	18 7 7	- - -	43 15 0	52 0 0
	14,330 4 3	4,128 16 9	1,872 7 6	2,395 10 8	- - -	189 5 1	524 1 2	70 10 0	439 9 0	732 16 0
1.	449 18 0	126 13 2	37 6 0	87 6 8	- - -	5 0 0	9 11 6	- - -	20 0 0	39 0 0
2.	714 17 4	182 16 11	64 10 11	102 1 0	- - -	- - -	10 6 3	- - -	10 0 0	43 13 0
3.	601 17 2	238 10 10	99 18 0	138 8 7	- - -	- - -	36 1 8	- - -	10 0 0	47 17 0
4.	503 0 11	134 6 4	51 3 2	161 12 0	- - -	1 0 0	20 8 0	- - -	20 0 0	50 0 0
	2,269 13 5	682 7 3	252 18 1	489 8 3	- - -	6 0 0	76 7 5	- - -	60 0 0	180 10 0
1.	1,898 5 0	1,092 11 11	379 19 2	- - -	- - -	5 16 3	26 9 0	35 0 0	25 0 0	120 0 0
2.	239 6 0	d 103 0 0	- - -	- - -	- - -	- - -	13 6 10	- - -	10 10 0	- - -
3.	362 0 0	93 12 9	8 9 1	87 0 3	5 0 0	- - -	8 7 9	- - -	- - -	16 0 0
4.	825 15 7	274 8 6	118 11 11	2 15 0	- - -	- - -	54 0 0	- - -	15 0 0	88 0 0
5.	498 1 8	121 12 3	71 9 8	6 14 6	- - -	- - -	1 7 3	- - -	- - -	30 0 0
6.	389 3 4	71 1 10	33 14 6	- - -	- - -	- - -	23 2 3	- - -	- - -	15 0 0
7.	489 9 6	143 17 8	38 4 9	24 2 0	- - -	13 7 6	6 15 10	- - -	25 0 0	40 0 0
8.	138 0 0	51 1 0	10 13 9	6 10 5	- - -	- - -	33 12 7	10 0 0	10 0 0	- - -
9.	21 13 6	8 2 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
10.	118 8 8	19 13 6	8 6 0	1 11 0	- - -	- - -	1 7 4	- - -	6 0 0	10 0 0
11.	3,015 19 3	972 14 10	670 0 4	663 9 6	- - -	4 13 0	296 5 3	25 0 0	21 0 0	160 0 0
12.	515 6 10	263 5 8	122 8 9	- - -	- - -	- - -	65 11 6	- - -	- - -	35 0 0
13.	439 18 5	67 16 6	33 0 9	59 6 1	- - -	- - -	0 4 0	- - -	15 0 0	15 12 0
14.	222 8 4	22 8 8	37 6 6	27 0 4	- - -	- - -	4 14 6	- - -	20 0 0	16 0 0
15.	226 0 0	d 133 2 0	- - -	- - -	- - -	- - -	28 12 10	7 7 0	7 7 0	10 10 0
16.	2,667 0 4	1,514 4 3	176 11 7	288 16 6	- - -	24 15 6	38 16 8	- - -	50 0 0	105 0 0
17.	1,396 11 0	327 18 0	191 18 4	100 1 6	- - -	23 5 0	40 6 1	- - -	30 0 0	70 0 0
18.	343 11 8	d 160 0 0	- - -	- - -	- - -	- - -	1 9 3	- - -	25 0 0	10 10 0
19.	2,254 9 9	982 13 9	435 6 9	- - -	- - -	11 10 0	52 15 3	- - -	60 0 0	120 0 0
20.	1,295 5 8	461 12 5	140 17 7	28 12 11	- - -	2 17 0	70 6 7	- - -	30 0 0	52 0 0
21.	913 6 8	e 370 10 0	166 19 11	- - -	- - -	- - -	16 11 3	- - -	28 0 0	120 0 0
22.	538 6 4	229 17 6	63 1 0	21 15 5	- - -	6 0 0	17 6 9	- - -	f 21 0 0	30 0 0
23.	2,376 10 1	- - -	- - -	- - -	36 0 0	- - -	259 10 0	- - -	- - -	- - -
24.	668 5 3	249 7 9	67 6 10	12 7 6	- - -	- - -	37 15 6	- - -	18 0 0	70 0 0
25.	258 4 6	58 14 8	39 17 8	- - -	- - -	- - -	3 1 7	- - -	5 0 0	12 0 0
26.	787 12 9	235 13 4	33 5 0	80 3 3	- - -	1 3 6	15 11 8	- - -	30 0 0	50 0 0
	22,899 0 1	8,029 1 5	2,847 9 10	1,410 6 2	41 0 0	93 7 9	1,117 7 6	77 7 0	451 17 0	1,195 12 0
1.	6,399 18 10	949 19 10	617 13 6	1,631 6 6	- - -	76 12 2	88 13 5	70 0 0	10 0 0	290 0 0
2.	1,753 15 0	470 12 2	149 13 7	35 6 8	- - -	34 7 0	41 3 10	25 0 0	30 0 0	110 0 0
3.	3,536 0 3	715 4 11	286 14 0	546 16 4	- - -	- - -	47 4 11	- - -	70 0 0	190 0 0
4.	1,218 8 2	d 852 15 0	- - -	- - -	- - -	- - -	57 2 5	10 0 0	30 0 0	70 0 0
5.	996 16 10	d 480 0 0	- - -	- - -	35 0 0	- - -	40 6 4	- - -	40 0 0	11 10 0
6.	1,630 10 6	230 9 0	114 15 5	168 5 6	- - -	- - -	61 11 3	20 0 0	40 0 0	60 0 0
7.	2,054 15 10	682 18 0	275 18 8	30 16 1	- - -	28 15 0	194 10 8	25 0 0	50 0 0	220 0 0
8.	71 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -
9.	757 3 6	178 2 5	136 17 7	165 11 3	- - -	14 14 6	19 17 2	- - -	30 0 0	100 0 0
10.	1,743 11 11	237 0 4	119 13 0	89 1 11	- - -	16 13 5	49 0 11	20 0 0	42 0 0	80 0 0
11.	3,032 17 4	558 16 6	389 19 5	556 1 6	- - -	51 14 0	81 12 0	- - -	50 0 0	155 0 0

d Contract work.

e Including contract work.

f For 2 years.

H

(Continued on page 56.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF OXFORD—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
15. Henley and Dorchester - - -	- - -	23 4 9	- - -	- - -	11 2 0	- - -	981 2 5
16. St. Clement's - - -	- - -	761 1 5	- - -	- - -	2 7 0	- - -	812 10 9
17. Stokenchurch and Woodstock -	15 0 0	341 15 0	- - -	- - -	- - -	- - -	1,831 2 5
18. Ditto, Islip Branch - - -	- - -	17 17 6	- - -	- - -	6 12 0	- - -	96 0 0
19. Thame and Bicester - - -	- - -	67 10 0	- - -	- - -	6 4 4	- - -	466 9 11
20. Thame and Postcombe - - -	- - -	47 10 0	- - -	a 45 0 0	3 14 4	- - -	134 2 9
21. Woodstock and Rollright Lane -	3 3 0	13 2 2	- - -	- - -	7 12 9	- - -	446 9 6
£	98 13 10	2,610 19 2	23 7 3	478 10 0	164 9 0	79 4 0	13,807 19 5
COUNTY OF RUTLAND.							
1. Grantham, South District - - -	- - -	31 14 10	- - -	83 0 0	4 18 9	- - -	444 10 11
2. Leicester and Peterborough, Up- pingham District - - -	8 16 4	275 4 1	- - -	- - -	25 13 4	- - -	723 1 10
3. Nottingham and Kettering, South Division - - -	12 3 6	- - -	- - -	- - -	d 60 11 2	- - -	643 10 9
4. Oakham - - -	- - -	- - -	- - -	- - -	2 3 0	- - -	440 12 6
£	20 19 10	306 18 11	- - -	83 0 0	93 6 3	- - -	2,251 16 0
COUNTY OF SALOP.							
1. Bishop's Castle, First District -	24 3 2	120 5 4	- - -	200 0 0	69 12 0	- - -	2,098 16 10
2. Bridgnorth and Shifnal - - -	16 15 0	46 14 11	- - -	- - -	6 3 10	- - -	196 10 7
3. Burlton and Llanymynech - - -	- - -	34 10 5	40 0 0	- - -	14 18 6	- - -	307 18 9
4. Cleobury Mortimer District - - -	2 2 0	90 13 9	- - -	- - -	28 2 4	- - -	673 13 8
5. Cleobury North and Ditton Priors -	- - -	80 3 9	- - -	- - -	25 0 2	- - -	336 7 7
6. Coalbrookdale and Wellington -	25 7 0	134 15 7	- - -	f 270 0 0	0 10 6	- - -	573 11 8
7. Ellesmere District - - -	16 14 0	131 0 0	- - -	- - -	7 1 8	- - -	446 3 5
8. Ellesmere, Wem Division - - -	2 19 8	10 0 0	- - -	- - -	6 11 0	- - -	141 8 5
9. Honnington and Hilton - - -	2 8 10	- - -	- - -	25 0 0	1 3 10	- - -	36 15 4
10. Leighton and Buildwas - - -	- - -	29 11 6	- - -	- - -	3 17 0	- - -	80 6 4
11. Ludlow Roads (Three Districts consolidated) - - -	- - -	75 0 11	- - -	h 100 0 0	6 3 4	- - -	2,994 7 2
12. Madeley - - -	23 13 6	2 14 10	- - -	30 0 0	- - -	- - -	542 14 3
13. Minsterley and Churchstoke - -	20 0 0	- - -	- - -	225 0 0	2 15 3	- - -	438 14 7
14. Morville and Shipton - - -	3 4 0	75 0 0	- - -	- - -	3 14 7	- - -	209 8 7
15. Newport and Ternhill - - -	8 15 4	- - -	6 13 0	- - -	1 12 6	- - -	203 19 8
16. Oswestry - - -	- - -	174 19 10	- - -	i 189 4 0	80 2 5	- - -	2,642 10 9
17. Preston Brockhurst - - -	- - -	216 12 9	- - -	k 320 0 0	23 1 3	- - -	1,343 2 11
18. Shifnal District - - -	- - -	- - -	- - -	120 0 0	8 4 0	- - -	325 3 3
19. Shrewsbury (Nine Districts) - -	- - -	285 4 9	154 7 4	165 0 0	43 2 11	- - -	2,310 0 9
20. Shrewsbury, Wenlock, and Bridg- north - - -	12 15 4	234 7 11	41 2 9	l 331 5 0	14 15 2	- - -	1,420 12 8
21. Watling Street, Wellington District	347 15 11	- - -	- - -	- - -	76 12 10	- - -	1,126 9 11
22. Wem and Bron-y-Garth, First District - - -	15 3 0	178 10 0	20 0 0	- - -	0 11 3	- - -	603 4 1
23. Ditto, Second District - - -	- - -	- - -	2,112 10 0	- - -	43 4 6	- - -	2,451 4 6
24. Wenlock - - -	5 17 4	- - -	- - -	- - -	10 2 7	- - -	470 17 6
25. Weston Gate (Bewdley Act) - - -	- - -	40 2 1	- - -	200 0 0	10 0 8	- - -	368 16 8
26. Whitchurch and Madeley - - -	3 15 0	77 10 0	- - -	- - -	41 15 6	- - -	568 17 3
£	531 9 1	2,037 18 4	2,374 13 1	2,175 9 0	528 19 7	- - -	22,911 17 9
COUNTY OF SOMERSET.							
1. Bath - - -	28 17 8	1,048 5 0	93 17 6	p 390 0 0	4 11 0	- - -	6,299 16 7
2. Black Dog - - -	55 16 2	622 15 6	2 17 0	- - -	31 8 5	- - -	1,609 0 4
3. Bridgwater - - -	6 1 5	356 15 6	- - -	1,247 10 0	48 9 10	- - -	3,514 16 11
4. Bruton - - -	6 11 4	269 12 5	- - -	r 50 0 0	30 16 1	- - -	1,376 17 3
5. Chard - - -	78 4 8	46 4 2	- - -	200 0 0	49 9 4	- - -	980 14 6
6. Crewkerne - - -	9 0 9	287 6 0	87 5 1	398 0 0	27 18 0	- - -	1,504 11 0
7. Frome - - -	8 19 6	72 0 0	145 0 0	- - -	68 3 3	- - -	1,802 1 2
8. High Ham and Ashcott - - -	- - -	14 10 6	- - -	- - -	5 4 8	- - -	29 15 2
9. Ilchester - - -	18 16 2	41 5 0	- - -	75 0 0	20 11 4	- - -	800 15 5
10. Ilminster - - -	18 9 6	454 9 5	- - -	598 10 0	55 17 7	- - -	1,780 16 1
11. Langport, Somerton, and Castle Cary - - -	- - -	414 18 2	4 0 0	u 698 0 0	60 2 1	- - -	3,020 3 8

a For a debt of 50l.

b Reduced by omitting portion unclaimed.

c Amount ascertained to be due after an investigation of the accounts.

h For debts of 126l.

i For debts of 215l.

k For debts of 350l.

l For debts of 450l.

p For debts of 1,450l.

q Reduced on part of debt by Provisional Order.

r For a debt of 100l.

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

57

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com-position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
15. 750 0 0	4½	-	76 14 5	-	826 14 5	-	-	-	-	836 17 10	836 17 10
16. 15,164 0 0	4 & 5	-	1,950 0 10	-	17,114 0 10	-	-	-	-	841 1 4	841 1 4
17. 12,805 0 0	3½	210 18 11	426 16 11	-	13,442 15 10	-	-	-	-	980 13 8	980 13 8
18. 550 0 0	3½	-	-	-	550 0 0	-	-	-	-	-	-
19. 1,850 0 0	5	-	16 17 10	-	1,866 17 10	-	-	-	-	129 15 1	129 15 1
20. 900 0 0	5	-	33 3 0	-	933 3 0	-	-	-	-	51 19 9	51 19 9
21. 600 0 0	4½	-	67 10 0	-	667 10 0	-	-	-	-	20 2 7	20 2 7
66,487 10 0	-	293 1 3	3,799 1 0	472 0 2	71,051 12 5	90 5 0	40 0 0	24 0 0	16 18 10	6,368 17 2	6,540 1 0
1. 747 0 6	4	-	-	-	747 0 6	-	-	-	-	89 7 4	89 7 4
2. 62,166 13 4	4½	-	532 2 6	-	2,698 15 10	-	-	-	-	1 6 8	1 6 8
3. 30 13 9	5	-	3 1 6	-	33 15 3	-	-	-	-	6 2 3	6 2 3
4. -	-	-	-	-	-	-	-	-	-	60 18 11	60 18 11
2,944 7 7	-	-	535 4 0	-	3,479 11 7	-	-	-	-	157 15 2	157 15 2
1. 3,880 0 0	3	-	-	656 11 11	4,536 11 11	9 15 0	-	-	-	-	9 15 0
2. 1,200 0 0	4	-	-	-	1,200 0 0	-	-	-	-	73 16 6	73 16 6
3. e 1,100 0 0	3½	-	37 9 9	-	1,137 9 9	10 0 0	-	-	-	58 12 3	68 12 3
4. 3,600 0 0	2½	-	-	-	3,600 0 0	15 1 6	-	-	-	373 3 7	388 5 1
5. 2,740 0 0	3	-	-	-	2,740 0 0	23 3 4	-	-	-	205 15 3	228 18 7
6. 3,100 0 0	4	-	124 0 0	-	3,224 0 0	-	-	-	-	107 4 1	107 4 1
7. 3,000 0 0	5	-	128 13 7	-	3,128 13 7	-	-	-	-	320 7 1	320 7 1
8. 200 0 0	5	-	-	-	200 0 0	29 0 0	-	-	10 16 0	19 11 1	59 7 1
9. 395 0 0	none	-	-	-	395 0 0	-	-	-	-	19 10 10	19 10 10
10. 1,108 0 0	g 1d.	-	46 4 10	-	1,154 4 10	-	-	-	-	51 8 1	51 8 1
11. 2,124 0 0	3 & 4	-	-	-	2,124 0 0	-	-	66 5 0	-	638 1 5	704 6 5
12. -	-	-	-	-	-	-	-	-	-	375 17 6	375 17 6
13. 10,323 6 11	3 to 5	60 0 0	13,251 0 7	-	23,634 7 6	-	7 10 0	-	-	7 6 11	14 16 11
14. 10,900 0 0	3	-	5,251 11 6	-	16,151 11 6	-	18 0 0	-	-	34 18 10	52 18 10
15. -	-	-	-	-	-	-	-	-	-	112 12 2	112 12 2
16. 4,224 4 6	4	-	84 10 0	-	4,308 14 6	-	-	-	-	68 10 5	68 10 5
17. 4,450 0 0	4½	-	-	-	4,450 0 0	-	-	-	-	410 13 8	410 13 8
18. 1,440 0 0	none	-	-	-	1,440 0 0	-	-	-	65 12 2	130 13 1	196 5 3
19. 7,582 10 0	4 & 5	-	39 5 0	-	7,621 15 0	-	-	-	-	716 15 4	716 15 4
20. m 6,100 0 0	3½	-	1 0 0	-	6,101 0 0	142 3 8	-	-	-	187 13 4	329 17 0
21. -	-	-	-	-	-	-	-	-	-	459 19 5	459 19 5
22. 2,100 0 0	4	-	38 17 9	-	2,138 17 9	-	-	-	-	70 11 3	70 11 3
23. n 8,577 12 6	5	-	-	543 10 10	9,121 3 4	-	-	-	-	-	-
24. -	-	-	-	-	-	-	-	-	-	249 4 1	249 4 1
25. 1,800 0 0	2	-	-	-	1,800 0 0	-	-	-	-	87 15 4	87 15 4
26. 1,650 0 0	5	-	5 0 0	-	1,655 0 0	-	-	-	-	183 5 0	183 5 0
81,594 13 11	-	60 0 0	19,007 13 0	1,200 2 9	101,862 9 8	229 3 6	25 10 0	66 5 0	76 8 2	4,963 6 6	5,360 13 2
1. 22,983 17 0	4½	318 9 7	-	-	23,302 6 7	-	-	-	-	1,546 17 3	1,546 17 3
2. 31,139 19 1	2	-	-	-	31,139 19 1	-	-	-	-	334 8 10	334 8 10
3. 5,592 10 0	g 4	45 18 4	172 19 4	-	5,811 7 8	-	-	-	-	113 12 8	113 12 8
4. s 9,350 0 0	3½	-	449 7 6	-	9,799 7 6	-	-	-	-	394 11 9	394 11 9
5. 1,050 0 0	4 & 5	-	80 0 0	-	1,130 0 0	-	-	-	-	424 0 11	424 0 11
6. 6,800 0 0	4	-	-	-	6,800 0 0	-	-	-	-	209 6 11	209 6 11
7. 1,600 0 0	4½	-	-	-	1,600 0 0	-	-	20 19 0	8 9 0	502 12 2	532 0 2
8. 2,540 0 0	12½	-	137 17 0	-	2,677 17 0	-	-	-	-	55 18 5	55 18 5
9. 750 0 0	5	-	-	-	750 0 0	-	-	-	-	11 9 0	11 9 0
10. t 9,150 0 0	5	-	314 10 0	-	9,464 10 0	-	-	-	-	254 5 7	254 5 7
11. 13,240 0 0	3	11 12 5	276 3 3	-	13,527 15 8	-	-	-	-	633 1 10	633 1 10

d Including 44l. 16s. 2d. to centre division. e Including 100l. at 4 per cent. f For debts of 300l. g Reduced by Provisional Order.
m Including 350l. at 5 per cent. n Including 5,577l. 12s. 6d. at 4 per cent. o None has ever been paid.
s Including 2,550l. at 3l. 3s. per cent. and 1,550l. at 2l. 16s. per cent. t Including 2,350l. at 4½ per cent. u For debts of 850l.

d For $\frac{1}{2}$ year.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12. 520 0 0	a 470 0 0	- - -	- - -	- - -	- - -	3 17 11	- - -	15 0 0	10 0 0
13. 242 0 0	a 102 0 0	- - -	- - -	- - -	- - -	2 1 7	3 0 0	8 0 0	1 0 0
14. 1,741 14 0	176 3 0	144 10 0	9 0 0	- - -	- - -	46 19 4	30 0 0	52 10 0	25 0 0
15. 837 16 5	220 1 6	172 1 6	249 4 10	- - -	6 15 0	15 6 10	5 0 0	25 0 0	119 16 0
16. 2,285 17 4	480 10 8	19 9 6	1,196 9 3	- - -	- - -	307 6 4	20 0 0	45 0 0	b 120 0 0
17. 4,064 1 9	1,045 8 8	82 5 0	1,271 16 3	400 0 0	- - -	82 6 8	- - -	50 0 0	155 0 0
18. 308 0 0	- - -	- - -	- - -	- - -	- - -	21 5 0	- - -	10 0 0	- - -
19. 2,023 17 6	360 19 10	268 12 3	370 0 1	- - -	19 12 0	135 10 5	26 5 0	50 0 0	120 0 0
20. 425 15 0	a 262 18 8	- - -	- - -	- - -	- - -	23 17 6	- - -	30 0 0	- - -
21. 605 0 0	192 2 0	141 4 3	0 5 0	- - -	9 8 7	7 17 8	15 0 0	10 0 0	42 0 0
22. 154 19 7	- - -	- - -	- - -	- - -	0 15 0	3 18 5	5 0 0	- - -	- - -
23. 1,163 15 0	c 651 1 1	- - -	- - -	- - -	- - -	41 16 7	d 7 10 0	35 0 0	80 0 0
24. 1,121 0 0	- - -	- - -	- - -	- - -	- - -	51 8 4	20 0 0	30 0 0	25 0 0
25. 1,500 3 7	387 3 10	354 3 10	204 16 11	- - -	15 11 10	31 18 0	- - -	40 0 0	100 0 0
40,188 18 4	9,704 7 5	3,273 11 6	6,524 18 1	435 0 0	274 18 6	1,456 13 6	301 15 0	802 10 0	2,084 6 0
1. 166 2 0	63 6 0	4 11 3	16 9 9	- - -	- - -	9 13 9	5 0 0	10 0 0	- - -
2. 514 0 0	170 4 3	80 10 10	12 18 4	- - -	0 10 0	25 4 9	10 0 0	42 0 0	40 0 0
3. 1,282 4 8	355 9 3	148 0 10	179 0 5	- - -	- - -	64 9 5	- - -	30 0 0	78 0 0
4. 2,674 0 0	343 0 2	516 12 6	e 827 11 1	21 0 0	- - -	299 18 9	13 0 0	52 10 0	100 0 0
5. 5,289 17 8	1,384 0 4	1,436 6 8	790 14 1	- - -	2 8 0	275 13 3	10 0 0	80 0 0	175 0 0
6. 2,900 0 0	c 1,560 0 0	- - -	- - -	- - -	- - -	77 7 3	- - -	25 0 0	40 0 0
7. 267 0 0	56 7 6	15 11 0	27 3 0	- - -	- - -	9 3 5	- - -	- - -	- - -
8. 353 6 0	83 0 9	7 4 2	- - -	- - -	- - -	22 0 0	5 0 0	10 0 0	17 0 0
9. 152 0 0	12 17 4	13 9 4	19 13 4	- - -	- - -	17 11 6	- - -	6 13 7	5 0 0
10. 2,667 14 4	c 805 5 0	- - -	- - -	- - -	- - -	72 0 4	- - -	80 0 0	50 0 0
11. 1,071 0 0	216 1 11	105 10 6	62 15 4	- - -	- - -	33 16 9	- - -	20 0 0	60 0 0
12. 164 13 9	52 16 0	12 19 4	10 18 1	- - -	0 10 0	9 16 5	2 0 0	10 0 0	10 0 0
13. 2,717 10 0	635 2 0	242 9 5	620 3 0	- - -	225 0 0	90 8 6	20 0 0	75 0 0	212 10 0
14. 524 5 0	c 250 19 6	- - -	- - -	- - -	- - -	38 15 9	10 10 0	15 15 0	15 15 0
15. 285 7 4	49 1 1	36 11 1	112 16 0	- - -	- - -	23 7 8	- - -	- - -	- - -
16. 687 2 6	251 6 8	52 0 0	102 15 6	- - -	3 0 0	23 4 11	- - -	40 0 0	50 0 0
17. 1,803 0 0	321 7 10	312 16 0	133 1 0	- - -	5 0 0	42 10 6	- - -	38 2 8	70 0 0
18. 283 16 8	c 120 0 0	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	3 3 0
19. 2,001 10 6	252 0 7	214 18 5	690 14 0	- - -	- - -	166 9 5	- - -	20 0 0	52 0 0
20. 785 11 0	110 16 0	46 6 1	12 4 3	- - -	- - -	31 19 2	- - -	35 0 0	50 0 0
21. 1,199 10 10	435 2 2	113 11 0	220 13 8	1 6 6	15 6 0	100 14 9	- - -	50 0 0	120 0 0
22. 241 13 4	60 5 3	6 6 0	58 5 2	- - -	- - -	3 2 11	- - -	- - -	20 0 0
23. 990 0 0	129 11 2	69 14 6	155 0 10	- - -	- - -	9 5 9	- - -	20 0 0	40 0 0
24. 168 15 7	49 11 9	14 16 0	8 15 6	- - -	- - -	67 14 5	- - -	5 5 0	30 0 0
25. 2,297 12 4	349 15 2	423 4 4	204 17 6	- - -	- - -	116 5 0	- - -	20 0 0	54 12 0
26. 1,351 15 2	265 17 9	151 18 7	364 17 4	- - -	12 8 0	39 3 2	- - -	20 0 0	90 0 0
27. 562 0 0	c 254 0 0	- - -	- - -	- - -	- - -	48 8 11	7 7 0	20 0 0	12 0 0
28. 469 5 4	169 16 10	16 4 7	31 3 0	- - -	- - -	22 8 7	- - -	9 1 0	44 10 0
29. 275 10 0	g 59 5 0	- - -	- - -	- - -	- - -	- - -	- - -	5 18 5	10 0 0
30. 50 0 0	6 5 4	- - -	- - -	- - -	- - -	- - -	- - -	3 2 5	1 0 0
31. 385 8 8	225 0 7	70 10 4	47 12 6	- - -	- - -	22 3 0	- - -	30 0 0	50 0 0
32. 534 4 7	139 8 3	32 13 7	8 0 0	- - -	0 10 6	21 15 10	10 0 0	20 0 0	30 0 0
33. 602 19 9	141 19 7	52 12 0	9 9 2	167 11 0	- - -	17 15 10	- - -	- - -	40 0 0
34. 180 3 4	64 1 0	28 16 0	3 10 2	- - -	1 10 0	8 17 2	- - -	15 0 0	25 0 0
35. 605 3 4	156 0 0	15 0 0	125 10 9	- - -	- - -	26 17 5	- - -	25 0 0	40 0 0
36. 1,054 6 8	c 448 5 0	- - -	15 0 0	22 15 0	- - -	144 13 3	- - -	- - -	37 10 0
37. 633 0 3	143 1 2	52 3 0	61 7 11	- - -	- - -	48 9 4	- - -	15 0 0	60 0 0
38. 439 0 0	99 1 9	14 7 0	75 11 4	- - -	- - -	9 12 3	- - -	20 0 0	20 0 0
39. 400 0 0	c 149 1 0	- - -	- - -	- - -	- - -	13 13 5	- - -	10 10 0	12 12 0
40. 1,466 11 4	c 515 0 0	- - -	- - -	- - -	- - -	13 7 0	25 0 0	- - -	100 0 0
41. 1,007 12 0	239 7 1	91 5 8	207 12 5	- - -	2 12 6	114 7 11	10 0 0	30 0 0	100 0 0
42. 801 0 0	350 5 5	144 14 1	130 7 11	- - -	- - -	13 17 0	- - -	- - -	35 0 0

e Including 380*l*. to Bilston township.f Including 170*l*. from colliery for injury to tollhouse.

g Including contract work.

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

61

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12.	750 0 0	5	-	-	750 0 0	-	-	-	-	132 3 6	132 3 6
13.	1,000 0 0	5	-	-	1,000 0 0	-	-	-	-	177 9 4	177 9 4
14.	14,180 0 0	3	-	-	14,180 0 0	-	-	-	-	16 13 4	16 13 4
15.	-	-	-	-	-	-	-	-	-	-	-
16.	2,650 0 0	4 & 4½	40 0 0	97 3 0	115 12 1	-	-	-	-	-	-
17.	12,500 0 0	4½	2 13 9	-	252 4 6	81 5 0	-	66 0 0	-	-	147 5 0
18.	3,264 0 0	1	-	-	3,264 0 0	-	-	-	-	262 8 0	262 8 0
19.	7,960 0 0	4 to 4½	17 7 0	412 4 3	8,389 11 3	-	-	-	-	353 10 6	353 10 6
20.	-	-	22 10 0	-	22 10 0	-	-	-	-	322 13 8	322 13 8
21.	8,360 0 0	1½	-	79 19 10	8,439 19 10	-	16 3 3	-	-	127 10 1	143 13 4
22.	2,005 0 0	5	-	908 3 3	2,913 3 3	-	-	-	43 18 5	47 2 4	91 0 9
23.	1,890 0 0	4	-	-	1,890 0 0	-	-	5 5 0	416 18 9	51 14 6	473 18 3
24.	7,505 0 0	2	20 2 3	223 13 9	7,748 16 0	16 0 0	-	-	-	204 15 3	220 15 3
25.	-	-	-	-	-	-	-	-	-	560 19 9	560 19 9
166,260 6 1						97 5 0	16 3 3	92 4 0	469 6 2	6,737 5 7	7,412 4 0
1.	550 0 0	5	-	-	550 0 0	-	-	-	-	3 9 8	3 9 8
2.	1,661 16 0	4	-	16 10 10	1,678 6 10	-	-	-	-	136 9 11	136 9 11
3.	300 0 0	5	381 12 11	-	681 12 11	-	-	-	-	633 4 1	633 4 1
4.	-	-	-	32 10 9	32 10 9	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	62 2 6	-	725 15 4	787 17 10
6.	5,562 18 7	5	146 2 4	602 16 8	6,311 17 7	-	-	-	-	2,652 16 0	2,652 16 0
7.	2,000 0 0	3½	-	-	2,000 0 0	-	-	-	-	135 10 3	135 10 3
8.	2,991 17 1	3½	-	-	2,991 17 1	-	-	-	-	325 6 9	325 6 9
9.	1,000 0 0	1	-	-	1,000 0 0	-	-	-	-	135 12 11	135 12 11
10.	12,511 5 0	2½	-	26 11 6	12,537 16 6	215 8 4	-	-	-	1,655 10 0	1,870 18 4
11.	15,250 0 0	5	-	11,286 1 0	26,536 1 0	-	-	-	-	280 5 10	280 5 10
12.	1,983 0 0	4½ to 5	-	2,279 11 1	4,262 11 1	-	-	-	-	78 15 4	78 15 4
13.	-	-	368 6 0	-	368 6 0	-	-	-	-	846 7 6	846 7 6
14.	-	-	-	-	-	-	-	-	-	574 17 4	574 17 4
15.	1,300 0 0	5	-	-	1,300 0 0	-	-	-	-	32 16 9	32 16 9
16.	1,327 19 5	3	-	-	1,327 19 5	-	-	-	-	4 1 0	4 1 0
17.	4,902 13 0	4	-	196 11 2	5,099 4 2	-	-	-	-	397 8 1	397 8 1
18.	1,850 0 0	2	-	45 3 7	1,895 3 7	14 8 4	-	-	-	174 18 1	189 6 5
19.	1,210 0 0	4	94 3 8	-	1,304 3 8	-	-	-	-	377 17 5	377 17 5
20.	6,210 0 0	1½	-	64 17 9	6,274 17 9	-	-	-	-	443 16 8	443 16 8
21.	-	-	16 2 6	-	16 2 6	42 3 4	-	-	-	474 12 9	516 16 1
22.	4,290 0 0	5	-	2,772 5 0	7,062 5 0	48 6 8	-	-	-	146 12 9	194 19 5
23.	900 0 0	5	-	4 17 0	904 17 0	-	-	-	-	752 12 8	752 12 8
24.	15,890 0 0	3	-	119 12 11	5,909 12 11	-	-	-	-	34 17 10	34 17 10
25.	6,025 14 8	3½	185 13 0	457 5 8	6,668 13 4	-	-	-	-	335 16 3	335 16 3
26.	2,937 0 0	4	-	134 17 1	3,071 17 1	-	-	-	-	419 7 1	419 7 1
27.	200 0 0	5	-	-	200 0 0	-	-	-	-	554 19 9	554 19 9
28.	4,350 0 0	5	-	1,162 10 0	5,512 10 0	-	-	-	-	178 14 6	178 14 6
29.	3,358 0 0	5	-	1,007 0 0	4,365 0 0	-	-	-	-	171 3 3	171 3 3
30.	340 0 0	4½	-	-	340 0 0	-	-	-	-	-	-
31.	470 0 0	5	-	-	470 0 0	-	-	0 1 0	-	98 13 3	98 14 3
32.	1,550 0 0	5	645 9 0	385 0 0	2,580 9 0	-	-	-	-	182 6 11	182 6 11
33.	5,204 11 7	5	-	745 0 0	5,961 17 9	-	-	-	-	-	-
34.	1,419 5 0	2	-	38 3 0	1,528 17 11	-	-	-	-	-	-
35.	-	-	-	-	-	86 0 0	-	-	-	1,182 8 11	1,268 8 11
36.	5,055 9 7	4	-	360 3 0	5,415 12 7	-	-	-	-	516 1 5	516 1 5
37.	9,682 2 8	5	-	1,401 9 1	11,083 11 9	-	-	-	-	237 0 5	237 0 5
38.	-	-	-	-	-	-	-	-	-	152 4 9	152 4 9
39.	2,450 0 0	4	-	108 0 0	2,558 0 0	-	-	-	-	156 5 3	156 5 3
40.	-	-	-	-	-	-	-	-	-	1,589 14 6	1,589 14 6
41.	-	-	-	-	-	65 13 4	-	-	-	273 14 8	339 8 0
42.	2,041 0 0	5	-	10 10 0	2,070 8 5	-	-	-	-	-	-

e Including 837l. 16s. 10d. for lighting.

f For debts of 134l. 3s.

g Including 5,224l. 10s. at 15s. per cent., and 443l. 15s. at 4 per cent.

/ Interest on 5,600l. relinquished.

m Including balance of costs payable on compromise of proceedings of late c.r.k.

p No interest calculated on 4,432l. debt on the Trentham Road.

q For debts of 100l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed of the Securi- ty of the Toll.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
COUNTY OF STAFFORD— <i>continued.</i>												
43. Uttoxeter and Blythe Marsh -	210	1	2	-	-	-	487	8	4	-	-	-
44. Uttoxeter and Callingwood Plain -	139	7	8	-	-	-	136	3	5	-	-	-
45. Uttoxeter and Stoke, and Millwich and Sandon -	306	6	4	-	-	-	223	2	1	-	-	-
46. Walsall (united) -	185	17	4	-	-	-	1,985	8	4	-	-	-
47. Walsall and Hamstead -	33	14	9	-	-	-	454	0	0	-	-	-
48. Walton-in-Stone to Eccleshall -	270	10	0	-	-	-	345	10	0	0	0	6
49. Wolverhampton, Old District -	1,553	3	1	-	-	-	3,030	0	0	-	-	-
£	20,476	14	11	-	-	-	47,658	1	1	520	0	0
										104	6	0
										0	13	0
										823	5	4
COUNTY OF SUFFOLK.												
1. Barton and Brandon -	-	-	-	50	3	7	105	10	0	-	-	-
2. Bury St. Edmunds and Newmarket -	282	3	10	-	-	-	296	0	0	-	-	-
3. Claydon, Blakenham, Brockford, and Stowmarket -	446	2	1	-	-	-	517	13	3	-	-	-
4. Ipswich to Helmingham, Deben- ham, &c. -	275	4	6	-	-	-	524	10	0	-	-	-
5. Ipswich to South Town, and Dars- ham to Bungay -	142	18	5	-	-	-	1,312	0	0	-	-	-
6. Ipswich and Stratford -	164	2	5	-	-	-	301	0	0	20	0	0
7. Lakenheath to Hockwold -	200	15	3	-	-	-	181	0	0	-	-	-
8. Little Yarmouth c -	-	-	-	21	14	4	227	3	9	-	-	-
9. Mildenhall Burnt Fen -	295	13	1	-	-	-	222	0	0	24	0	0
10. Scole Bridge to Bury St. Edmund's -	33	17	10	-	-	-	319	10	3	-	-	-
11. South Town -	-	-	-	10	11	0	383	0	0	-	-	-
12. Sudbury to Bury St. Edmund's -	228	8	5	-	-	-	771	8	1	-	-	-
13. Thetford and Newmarket -	12	5	1	-	-	-	124	14	5	-	-	-
£	2,081	10	11	82	8	11	5,285	9	9	24	0	0
										20	0	0
										1	19	0
										395	3	9
COUNTY OF SURREY.												
1. Bedfont and Bagshot -	275	14	6	-	-	-	855	8	4	-	-	-
2. Bermondsey, Rotherhithe, and Deptford -	1,074	10	9	-	-	-	7,835	0	0	-	-	-
3. Bramley and Ridgwick :-												
4. First District -	243	0	6	-	-	-	258	4	1	70	0	0
5. Second District -	281	7	3	-	-	-	239	3	6	85	0	0
6. Croydon and Reigate -	366	18	4	-	-	-	819	3	4	-	-	-
7. Epsom -	1,013	13	2	-	-	-	1,471	13	4	-	-	-
8. Godalming and Painshill -	-	-	-	59	12	2	176	0	10	122	14	6
9. Guildford and Alford -	218	3	8	-	-	-	946	13	6	-	-	-
10. Guildford and Farnham -	354	1	1	-	-	-	201	15	6	-	-	-
11. Horsham -	169	13	6	-	-	-	1,540	10	4	-	-	-
12. Kingston and Leatherhead -	561	18	7	-	-	-	637	13	4	-	-	-
13. Kingston and Sheetbridge :-												
14. Lower District -	223	15	2	-	-	-	1,005	11	9	-	-	-
15. Upper District -	61	13	8	-	-	-	880	0	0	0	4	0
16. Leatherhead and Stoke-next- Guildford -	148	13	6	-	-	-	258	12	3	-	-	-
17. Limpsfield -	171	16	4	-	-	-	290	4	10	-	-	-
18. Ockley and Warnham -	50	1	3	-	-	-	52	3	6	-	-	-
19. Reigate -	537	7	3	-	-	-	1,167	10	0	-	-	-
20. Surrey and Sussex -	5,437	14	3	-	-	-	22,725	0	0	-	-	-
£	11,190	2	9	59	12	2	41,360	8	5	277	14	6
										0	4	0
										742	10	1
COUNTY OF SUSSEX.												
1. Alford Bars and Newbridge -	107	18	3	-	-	-	78	0	0	-	-	-
2. Beach Down to Heathfield, Ro- bertsbridge, &c. -	-	-	-	0	18	9	193	5	0	-	-	-
3. Beeding and Old Shoreham -	82	2	8	-	-	-	132	0	0	-	-	-
4. Brede -	55	10	5	-	-	-	422	0	7	-	-	-

a Contract work.

b Including materials, &c.

c Tolls abolished August 1st 1864.

EXPENDITURE.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
							Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3. 487 8 4	85 8 4	13 4 6	0 17 9	- - -	4 1 0	3 4 7	- - -	12 0 0	25 0 0
4. 136 3 5	a 67 10 0	- - -	- - -	- - -	- - -	5 5 6	- - -	7 0 0	- - -
5. 235 0 7	38 15 0	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	- - -
6. 1,992 16 10	767 7 8	266 15 9	275 18 6	- - -	6 0 0	78 10 9	- - -	25 0 0	80 0 0
7. 454 0 6	181 17 3	36 3 10	105 10 0	- - -	- - -	20 12 3	- - -	10 0 0	25 0 0
8. 360 11 9	86 8 11	62 13 3	50 8 4	- - -	- - -	100 14 11	- - -	10 10 0	15 0 0
9. 3,134 10 1	799 15 0	393 4 10	759 12 5	- - -	- - -	245 7 11	- - -	50 0 0	180 0 0
49,106 5 5	13,570 5 7	5,315 16 3	6,538 19 4	212 12 6	278 16 0	2,650 0 4	127 17 0	1,047 8 1	2,325 12 0
1. 105 10 0	39 1 4	11 4 6	1 8 4	- - -	- - -	3 6 6	- - -	15 0 0	15 0 0
2. 296 0 0	a 200 0 0	- - -	- - -	- - -	- - -	0 16 6	- - -	- - -	7 7 3
3. 611 6 3	255 0 5	46 2 9	67 1 6	- - -	2 6 0	66 17 11	15 0 0	40 0 0	85 0 0
4. 524 10 0	b 210 0 0	- - -	- - -	- - -	- - -	19 10 10	10 0 0	24 0 0	20 0 0
5. 1,313 1 0	375 17 3	49 16 6	501 18 0	- - -	5 15 0	87 15 8	- - -	80 0 0	100 0 0
6. 321 9 0	42 7 10	40 7 9	52 1 8	- - -	- - -	18 4 2	- - -	- - -	26 0 0
7. 181 0 0	- - -	- - -	- - -	- - -	- - -	29 9 1	- - -	10 0 0	- - -
8. 519 11 3	c 233 19 3	23 6 0	17 6 0	3 0 0	- - -	73 8 1	- - -	20 0 0	40 0 0
9. 246 0 0	7 0 0	6 0 0	10 16 0	- - -	- - -	20 9 5	- - -	10 0 0	10 0 0
10. 324 2 6	111 7 9	57 13 6	37 7 4	- - -	2 0 0	32 1 4	5 0 0	20 0 0	40 0 0
11. 383 0 0	26 14 2	57 10 1	111 3 6	- - -	- - -	5 11 7	- - -	15 0 0	10 10 0
12. 771 8 1	a 550 0 0	- - -	- - -	- - -	- - -	36 13 9	- - -	40 0 0	25 0 0
13. 129 14 5	62 18 11	15 18 0	9 2 2	- - -	- - -	2 3 1	- - -	20 0 0	20 0 0
5,726 12 6	2,114 6 11	307 19 1	804 4 6	3 0 0	10 1 0	396 7 11	30 0 0	294 0 0	398 17 3
1. 931 17 4	194 7 8	8 5 0	300 4 6	- - -	- - -	65 17 2	10 0 0	55 0 0	60 0 0
2. 8,022 9 6	1,912 17 6	1,684 16 6	2,311 0 5	- - -	- - -	284 5 2	- - -	200 0 0	300 0 0
3. 328 4 1	76 15 3	28 5 6	19 18 6	- - -	2 15 6	7 12 0	- - -	7 10 0	10 0 0
4. 324 15 6	80 5 1	46 1 7	31 3 0	- - -	- - -	4 18 5	- - -	7 10 0	5 0 0
5. 819 3 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	15 0 0	- - -
6. 1,528 7 3	353 7 0	9 16 0	575 0 8	- - -	- - -	75 19 2	- - -	25 0 0	105 0 0
7. 298 15 4	112 1 5	29 17 0	37 8 6	- - -	- - -	7 5 2	2 2 0	10 10 0	- - -
8. 946 13 6	156 13 2	119 6 9	145 14 9	- - -	11 12 0	43 9 3	- - -	20 0 0	30 0 0
9. 211 15 6	34 3 8	23 4 0	30 5 7	- - -	- - -	13 12 5	- - -	15 0 0	12 12 0
10. 1,570 13 4	246 10 0	178 5 11	284 19 4	- - -	- - -	32 3 4	- - -	40 0 0	150 0 0
11. 657 13 4	- - -	- - -	- - -	- - -	- - -	26 4 9	- - -	30 0 0	5 0 0
12. 1,075 15 9	426 10 8	97 8 0	117 12 3	- - -	4 9 0	93 4 1	- - -	40 0 0	70 0 0
13. 880 0 0	261 16 0	- - -	467 13 0	- - -	- - -	17 1 2	- - -	35 0 0	46 0 0
14. 275 17 3	72 13 10	16 7 6	36 4 9	- - -	- - -	4 11 4	- - -	20 0 0	37 2 0
15. 291 4 10	97 9 9	31 5 8	74 13 10	- - -	- - -	18 2 2	- - -	0 5 0	20 0 0
16. 55 14 6	15 6 6	3 4 6	- - -	- - -	- - -	6 9 0	- - -	15 0 0	3 0 0
17. 1,243 6 8	a 686 12 2	- - -	- - -	- - -	- - -	32 4 4	20 0 0	45 0 0	60 0 0
18. 22,918 10 0	2,885 14 5	3,269 6 4	10,094 17 11	- - -	- - -	879 4 0	120 0 0	300 0 0	588 12 4
42,380 17 0	7,613 4 1	5,545 10 3	14,526 17 0	- - -	18 16 6	1,607 2 11	152 2 0	880 15 0	1,502 6 4
1. 78 0 0	14 3 3	1 15 11	36 18 3	- - -	- - -	1 17 2	- - -	9 0 0	- - -
2. 271 5 0	85 3 4	56 4 10	101 2 6	- - -	2 10 0	10 7 4	- - -	15 0 0	- - -
3. 132 5 0	33 4 7	- - -	12 0 0	- - -	- - -	0 17 7	- - -	7 7 0	- - -
4. 422 0 7	67 2 0	32 13 10	77 13 0	- - -	- - -	17 1 8	10 0 0	10 0 0	25 0 0

d Amount received from sale of tollhouses, &c.

e Including amount paid to parishes on the abolition of the trust.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF STAFFORD— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
43. Uttoxeter and Blythe Marsh -	8 8 9	70 0 0	- - -	<i>a</i> 170 0 0	5 0 0	- - -	397 4 1
44. Uttoxeter and Callingwood Plain -	151 8 1	- - -	15 0 0	- - -	3 7 10	- - -	249 11 5
45. Uttoxeter and Stoke, and Millwich and Sandon -	12 3 10	46 13 0	19 13 6	- - -	9 17 0	- - -	139 2 4
46. Walsall (united) -	- - -	- - -	68 0 0	- - -	45 1 3	- - -	1,612 13 11
47. Walsall and Hamstead -	- - -	20 9 4	- - -	- - -	2 0 0	- - -	401 12 8
48. Walton-in-Stone to Eccleshall -	4 5 1	12 13 1	- - -	150 0 0	0 12 0	- - -	493 5 7
49. Wolverhampton, Old District -	59 15 4	- - -	- - -	- - -	<i>b</i> 528 7 2	- - -	3,016 2 8
£	1,439 7 10	4,163 7 1	3,194 0 3	5,627 12 3	2,860 0 11	104 6 0	49,456 1 5
COUNTY OF SUFFOLK.							
1. Barton and Brandon -	2 12 0	- - -	- - -	- - -	10 11 6	- - -	98 4 2
2. Bury St. Edmund's and Newmarket	33 16 10	18 0 0	- - -	200 0 0	2 11 0	- - -	462 11 7
3. Claydon, Blakenham, Brockford, and Stowmarket -	- - -	- - -	- - -	- - -	11 13 10	- - -	589 2 5
4. Ipswich to Helmingham, Deben- ham, &c. -	12 11 8	204 0 0	- - -	- - -	8 1 4	- - -	508 3 10
5. Ipswich to South Town, and Dars- ham to Bungay -	- - -	- - -	- - -	- - -	91 1 0	- - -	1,292 3 5
6. Ipswich and Stratford -	30 2 6	75 0 0	- - -	- - -	25 14 0	20 0 0	329 17 11
7. Lakenheath to Hockwold -	2 5 0	48 13 10	- - -	100 0 0	8 9 7	- - -	198 17 6
8. Little Yarmouth -	16 3 0	- - -	- - -	- - -	70 14 7	- - -	497 16 11
9. Mildenhall Burnt Fen -	- - -	119 13 6	- - -	<i>f</i> 199 0 0	3 10 1	- - -	386 9 0
10. Scole Bridge to Bury St. Edmund's	25 9 2	- - -	- - -	- - -	18 15 10	- - -	345 14 11
11. South Town -	- - -	21 9 10	- - -	- - -	110 5 11	- - -	358 5 1
12. Sudbury to Bury St. Edmund's -	6 16 0	- - -	- - -	- - -	21 6 10	- - -	679 16 7
13. Thetford and Newmarket -	2 12 0	- - -	- - -	- - -	5 16 6	- - -	138 10 8
£	132 8 2	486 17 2	- - -	499 0 0	388 12 0	20 0 0	5,885 14 0
COUNTY OF SURREY.							
1. Bedfont and Bagshot -	- - -	263 7 2	- - -	- - -	7 10 0	- - -	964 11 6
2. Bermondsey, Rotherhithe, and Deptford -	- - -	116 9 3	- - -	500 0 0	158 14 0	- - -	7,468 2 10
Bramley and Ridgwick :—							
3. First District -	- - -	24 13 0	- - -	<i>h</i> 178 0 3	5 8 2	- - -	360 18 2
4. Second District -	- - -	17 12 6	- - -	<i>i</i> 223 10 0	3 0 5	- - -	419 1 0
5. Croydon and Reigate -	- - -	63 19 10	- - -	<i>h</i> 535 3 0	14 14 9	- - -	628 17 7
6. Epsom -	67 7 0	- - -	- - -	- - -	68 4 9	- - -	1,279 14 7
7. Godalming and Painshill -	- - -	0 2 4	- - -	119 0 0	21 11 0	- - -	339 17 5
8. Guildford and Alford -	15 9 6	120 17 6	- - -	100 0 0	3 15 11	- - -	766 18 10
9. Guildford and Farnham -	5 12 6	38 6 1	- - -	<i>l</i> 98 0 0	1 16 5	- - -	272 12 8
10. Horsham -	30 18 8	230 18 9	- - -	- - -	10 6 5	- - -	1,204 2 5
12. Kingston and Leatherhead Kingston and Sheetbridge :—	- - -	351 15 0	- - -	- - -	- - -	- - -	412 19 9
13. Lower District -	5 17 2	- - -	- - -	- - -	98 17 7	- - -	953 18 9
14. Upper District -	32 0 8	- - -	- - -	- - -	6 0 1	- - -	865 10 11
15. Leatherhead and Stoke-next- Guildford -	4 10 1	- - -	175 0 0	- - -	5 18 10	- - -	372 8 4
16. Limpsfield -	- - -	- - -	- - -	- - -	4 11 0	- - -	241 7 5
17. Ockley and Warnham -	3 3 0	- - -	- - -	- - -	7 0 6	- - -	53 3 6
18. Reigate -	- - -	244 12 0	- - -	- - -	18 18 9	- - -	1,107 7 3
19. Surrey and Sussex -	450 0 10	- - -	- - -	- - -	<i>m</i> 4,672 9 1	- - -	23,260 4 11
£	614 19 5	1,472 13 5	175 0 0	1,753 13 3	5,108 17 8	- - -	40,971 17 10
COUNTY OF SUSSEX.							
1. Alford Bars and Newbridge -	- - -	- - -	- - -	- - -	3 19 6	- - -	67 14 1
2. Beach Down to Heathfield, Ro- bertsbridge, &c. -	9 3 11	- - -	- - -	- - -	8 9 6	- - -	288 1 5
3. Beeding and Old Shoreham -	6 5 9	50 18 2	- - -	- - -	3 4 9	- - -	113 17 10
4. Brede -	24 18 8	157 7 5	- - -	- - -	6 2 0	- - -	427 18 7

(Continued from page 63.)

a For debts of 200*l*.
g Including 1,300*l*. at 5 per cent.

b Including 278*l*. 3*s*. 1*d*. for gas.
h For debts of 193*l*. 7*s*. 2*d*.

c Misstated in previous return.
i For debts of 350*l*.
k For debts of 1,069*l*. 4*s*. 10*d*.

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

65

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
43. 4,450 0 0	2	-	19 0 0	-	4,469 0 0	-	-	-	-	300 4 7	300 4 7
44. 2,400 0 0	none	6 0 0	-	-	2,406 0 0	-	-	-	-	25 19 8	25 19 8
45. 6,255 0 0	1	-	182 6 6	-	6,437 6 6	-	-	-	-	402 4 7	402 4 7
46. -	-	-	-	-	-	-	-	-	-	566 0 3	566 0 3
47. 250 0 0	4½	-	2 0 0	-	252 0 0	-	-	-	-	86 2 7	86 2 7
48. 150 0 0	5	-	3 15 0	-	153 15 0	-	-	-	17 0 0	187 16 2	154 16 2
49. -	-	-	-	-	-	-	-	-	-	1,671 10 6	1,671 10 6
130,279 12 7	-	1,843 9 5	23,331 17 10	135 5 3	155,590 5 1	472 0 0	-	62 3 6	17 0 0	20,262 4 2	20,813 7 8
1. -	-	-	-	42 17 9	42 17 9	-	-	-	-	-	-
2. -	-	-	-	-	-	-	-	-	-	115 12 3	115 12 3
3. -	-	-	-	-	-	-	-	-	-	468 5 11	468 5 11
4. 4,350 0 0	3½	-	c 246 12 6	-	4,596 12 6	-	-	-	-	291 10 8	291 10 8
5. -	-	-	-	-	-	-	-	-	-	163 16 0	163 16 0
6. 1,500 0 0	d 3½	-	-	-	1,500 0 0	-	-	-	9 16 4	155 13 6	165 9 10
7. e 5,818 0 0	2½	-	-	-	5,818 0 0	-	-	-	-	182 17 9	182 17 9
8. -	-	-	-	-	-	-	-	-	-	-	-
9. 3,755 8 2	2	-	93 16 0	-	3,849 4 2	-	-	-	-	155 4 1	155 4 1
10. -	-	-	-	-	-	-	-	-	-	12 5 5	12 5 5
11. 490 0 0	4½	-	-	-	490 0 0	-	-	-	-	14 3 11	14 3 11
12. -	-	4 18 6	-	-	4 18 6	44 4 9	-	-	-	319 19 11	364 4 8
13. -	-	-	-	-	-	-	-	-	-	3 8 10	3 8 10
15,913 8 2	-	4 18 6	340 8 6	42 17 9	16,301 12 11	44 4 9	-	-	9 16 4	1,882 18 3	1,936 19 4
1. g 4,700 0 0	4	228 12 4	60 0 0	-	4,988 12 4	-	-	15 0 0	-	243 0 4	258 0 4
2. 2,150 0 0	4 & 4½	-	-	-	2,150 0 0	-	-	-	-	1,628 17 5	1,628 17 5
3. 837 17 7	2½	-	35 10 4	-	873 7 11	-	-	-	-	210 6 5	210 6 5
4. 2,500 0 0	3½	-	52 10 0	-	2,552 10 0	-	-	-	-	187 1 9	187 1 9
5. 5,850 0 0	1	-	33 11 1	-	5,883 11 1	-	-	-	-	557 4 1	557 4 1
6. -	-	77 13 2	-	-	77 13 2	-	-	-	-	1,262 5 10	1,262 5 10
7. 1,537 0 0	1d.	-	-	100 14 3	1,637 14 3	-	-	-	-	-	-
8. 2,833 6 8	4	40 0 0	154 1 8	-	3,027 8 4	-	-	-	-	397 18 4	397 18 4
9. 1,235 0 0	3	15 0 0	24 9 11	-	1,274 9 11	-	-	-	-	293 3 11	293 3 11
10. 6,975 0 0	4	-	392 0 0	-	7,367 0 0	-	-	15 0 0	-	536 4 5	551 4 5
11. 10,301 5 0	1½	40 18 0	303 11 8	-	10,645 14 8	57 18 4	-	-	-	806 12 2	864 10 6
12. -	-	75 0 0	-	-	75 0 0	-	-	30 0 0	-	345 12 2	375 12 2
13. -	-	40 0 0	-	-	40 0 0	-	-	-	-	76 2 9	76 2 9
14. -	-	115 0 0	-	-	115 0 0	-	-	15 0 0	-	52 2 5	67 2 5
15. -	-	-	-	-	-	-	-	-	-	221 13 9	221 13 9
16. 3,380 0 0	2½	-	932 0 0	-	4,312 0 0	-	-	-	-	52 12 3	52 12 3
17. 12,290 0 0	2	-	238 8 6	-	12,528 8 6	117 10 0	-	-	-	673 6 8	790 16 8
18. -	-	-	-	-	-	-	-	-	-	5,095 19 4	5,095 19 4
54,589 9 3	-	632 3 6	2,226 3 2	100 14 3	57,548 10 2	175 8 4	-	75 0 0	-	12,640 4 0	12,890 12 4
1. -	-	-	-	-	-	-	-	-	-	118 4 2	118 4 2
2. -	-	-	-	17 15 2	17 15 2	5 15 0	-	-	-	-	5 15 0
3. 1,740 0 0	3	-	-	-	1,740 0 0	-	-	-	-	100 9 10	100 9 10
4. n 4,010 0 0	4½	-	93 12 5	-	4,103 12 5	-	-	-	-	49 12 5	49 12 5

d Reduced by Provisional Order.
l For debts of 100l.

e Including 3,918l. not bearing interest.
m Including 4,564l. 4s. for watering.

f For debts of 400l.
n Including 800l. at 4 per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.						9.
	Balance	Balance	4.	5.	6.	7.	8.		
	in Treasurers' Hands on 1st Jan. 1864.	due to the Treasurers on 1st Jan. 1864.	Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COUNTY OF SUSSEX— <i>continued.</i>									
5. Brighton, Cuckfield, and West Grinstead	295 17 9	- - -	1,810 0 0	- - -	- - -	- - -	17 3 6	- - -	
6. Brighton and Newhaven	- - -	44 8 4	500 0 0	- - -	- - -	- - -	1 4 0	- - -	
7. Brighton, Shoreham, and Lancing	1,363 17 10	- - -	2,005 0 0	- - -	- - -	- - -	- - -	- - -	
8. Broil Park Gate to Battel	911 18 7	- - -	571 15 0	- - -	- - -	- - -	27 17 8	- - -	
9. Bury	107 7 6	- - -	136 0 0	- - -	- - -	- - -	- - -	- - -	
10. Cosham to Chichester	482 13 3	- - -	639 1 9	- - -	- - -	- - -	34 7 0	- - -	
11. Cowfold and Henfield	33 0 1	- - -	315 0 0	- - -	- - -	- - -	7 16 0	- - -	
12. Ditto, Branch	99 13 3	- - -	174 9 9	- - -	- - -	- - -	2 18 0	- - -	
13. Crouch Hill and Hurstperpoint	13 19 0	- - -	368 3 4	- - -	- - -	- - -	4 8 0	- - -	
14. Farnhurst, Midhurst, Chichester, and Dell Quay	271 1 11	- - -	776 17 7	- - -	- - -	- - -	37 15 6	- - -	
15. Five Oaks	225 8 6	- - -	254 10 0	- - -	- - -	- - -	0 10 0	- - -	
16. Flimwell and Hastings	319 14 11	- - -	1,634 0 0	- - -	- - -	- - -	10 0 0	- - -	
17. Henfield	46 16 2	- - -	175 18 9	- - -	- - -	- - -	3 10 0	- - -	
18. Hodges and Cuckfield	226 14 6	- - -	580 0 0	- - -	- - -	- - -	- - -	- - -	
19. Hollington and Hastings	2 13 9	- - -	515 0 0	- - -	- - -	- - -	- - -	- - -	
20. Horsebridge and Horeham	366 14 0	- - -	622 1 1	- - -	- - -	- - -	0 5 0	- - -	
21. Horsham and Crawley	62 15 2	- - -	176 8 4	70 0 0	- - -	- - -	4 0 0	- - -	
22. Horsham and Guildford	517 6 10	- - -	501 13 6	- - -	- - -	- - -	9 7 11	- - -	
23. Horsham and Steyning	38 10 10	- - -	441 0 0	- - -	- - -	- - -	10 17 6	- - -	
24. Hurstperpoint and Poynings	- - -	8 7 11	49 2 5	9 9 6	- - -	- - -	- - -	- - -	
25. Lewes and Brighton	290 3 9	- - -	575 0 0	- - -	- - -	- - -	- - -	- - -	
26. Lewes to Eastbourne and Hails- ham	29 14 3	- - -	832 8 4	87 13 8	- - -	- - -	7 2 10	- - -	
27. Malling to Witch Cross	240 17 11	- - -	739 19 5	- - -	- - -	- - -	- - -	- - -	
28. Mayfield and Wadhurst	549 10 5	- - -	1,362 5 0	- - -	- - -	0 11 0	- - -	- - -	
29. Midhurst and Sheetbridge	185 5 9	- - -	233 19 3	- - -	- - -	- - -	6 2 3	- - -	
30. New Chapel, Lindfield, and Brightelmston	0 1 8	- - -	603 9 8	124 5 1	- - -	- - -	5 16 1	- - -	
31. Offham and Ditchelling	170 6 5	- - -	104 0 0	31 10 0	- - -	- - -	- - -	- - -	
32. Offham to Witch Cross	334 18 8	- - -	738 9 6	- - -	- - -	- - -	- - -	- - -	
33. Petworth	235 11 9	- - -	1,038 15 11	- - -	- - -	- - -	16 13 0	- - -	
34. Pyecombe and Hicksted	25 14 1	- - -	354 0 0	- - -	- - -	- - -	7 9 2	- - -	
35. Ringmer and Hurst Green	336 1 6	- - -	1,211 10 0	- - -	- - -	- - -	- - -	- - -	
36. Robertsbridge Clappers	78 16 10	- - -	89 0 0	- - -	- - -	- - -	- - -	- - -	
37. Rye	6 2 7	- - -	636 12 0	- - -	- - -	- - -	6 0 6	- - -	
38. Saint Leonard's and Sedlescomb	199 2 5	- - -	407 15 0	- - -	- - -	- - -	- - -	- - -	
39. Shipley	161 1 5	- - -	111 10 0	21 6 0	- - -	- - -	- - -	- - -	
40. Staplecross	191 5 9	- - -	236 0 0	- - -	- - -	- - -	- - -	- - -	
41. Storrington and Ball's Hutt	57 5 8	- - -	160 5 0	- - -	- - -	- - -	- - -	- - -	
42. Storrington and Wiston	199 18 10	- - -	438 10 0	- - -	- - -	- - -	0 18 0	- - -	
43. Tunbridge Wells to Maresfield and New Road (united)	222 6 1	164 8 6	834 10 0	- - -	- - -	- - -	3 11 6	- - -	
44. Tunbridge Wells to Uckfield	152 8 11	- - -	676 0 6	- - -	- - -	- - -	- - -	- - -	
45. Worthing and Branch	78 16 5	- - -	435 10 0	- - -	49 0 0	- - -	11 0 0	- - -	
46. Worthing and Lancing	249 12 10	- - -	55 0 8	- - -	- - -	- - -	d 192 4 2	- - -	
£	9,626 19 1	218 3 6	24,945 17 4	344 4 3	49 0 0	0 11 0	507 2 7	- - -	
COUNTY OF WARWICK.									
1. Alcester (united)	123 8 10	- - -	1,459 6 8	- - -	- - -	- - -	- - -	- - -	
2. Ansley and Whitacre	- - -	134 16 5	78 0 0	- - -	- - -	- - -	- - -	- - -	
3. Birmingham and Blakedown Pool	133 3 8	- - -	1,264 11 8	- - -	- - -	- - -	4 4 8	- - -	
4. Birmingham and Spernal Ash	152 1 6	- - -	1,086 5 0	- - -	- - -	- - -	1 2 4	- - -	
5. Birmingham to Stonebridge	5 4 0	- - -	706 13 4	- - -	- - -	0 6 0	17 14 3	- - -	
6. Birmingham and Stratford-on- Avon	391 11 3	- - -	1,186 13 4	- - -	- - -	- - -	8 12 0	- - -	
7. Birmingham, Warwick, and War- mington	398 16 0	- - -	1,616 10 0	- - -	- - -	- - -	- - -	- - -	
8. Birmingham and Watford Gap	236 3 4	- - -	1,315 18 7	- - -	- - -	- - -	14 2 11	- - -	
9. Ditto, Kingsbury Branch	- - -	- - -	134 1 5	- - -	- - -	- - -	0 6 6	- - -	
10. Castle Bromwich and Birmingham (united)	59 9 10	- - -	430 15 1	- - -	- - -	- - -	0 11 2	- - -	
11. Coventry and Stoney Stanton	125 8 10	- - -	563 8 3	- - -	- - -	1 0 6	6 0 0	- - -	
12. Coventry and Wolvey	16 15 5	- - -	247 10 6	- - -	- - -	- - -	- - -	- - -	
13. Dunchurch and Southam	3 0 6	- - -	188 0 0	73 0 0	- - -	- - -	- - -	- - -	
14. Dunchurch and Stonebridge	199 1 2	- - -	732 10 0	- - -	- - -	0 8 0	7 0 0	- - -	
15. Evesham and Alcester, Alcester District	126 17 1	- - -	234 13 4	- - -	- - -	- - -	- - -	- - -	

a Including team labour.

b Including contract work.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Salaries of Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,827 3 6	422 16 8	318 19 0	200 6 10	- - -	- - -	78 14 1	- - -	40 0 0	70 0 0
501 4 0	73 16 9	- - -	a 80 19 0	- - -	- - -	12 19 3	- - -	- - -	- - -
2,005 0 0	228 19 6	- - -	b 344 5 0	- - -	- - -	39 8 11	- - -	20 0 0	83 9 6
599 12 8	127 12 0	304 13 3	23 5 0	- - -	- - -	24 19 9	- - -	15 0 0	39 15 0
136 0 0	c 83 3 1	- - -	- - -	- - -	- - -	4 9 0	- - -	15 0 0	- - -
673 8 9	166 6 0	125 3 5	44 3 6	- - -	- - -	23 11 0	- - -	21 0 0	103 19 0
322 16 0	76 11 10	26 9 6	46 13 4	- - -	- - -	32 11 2	- - -	20 0 0	21 0 0
177 7 9	40 12 10	27 10 0	75 12 6	- - -	- - -	5 14 8	- - -	- - -	15 0 0
372 11 4	102 10 3	93 15 0	19 2 5	- - -	- - -	13 3 2	- - -	20 0 0	9 13 6
814 13 1	273 5 3	159 17 5	64 12 3	- - -	- - -	50 13 5	- - -	20 0 0	100 0 0
255 0 0	29 11 5	- - -	50 0 0	- - -	- - -	5 18 0	- - -	12 12 1	12 0 0
1,644 0 0	165 12 8	94 18 0	160 17 2	- - -	- - -	100 15 1	9 3 7	25 0 0	10 4 8
179 8 9	32 5 8	- - -	a 39 4 0	- - -	- - -	9 19 8	- - -	16 9 0	5 0 0
580 0 0	125 6 11	134 0 10	112 10 8	- - -	- - -	9 7 9	- - -	16 15 0	6 0 0
515 0 0	- - -	- - -	- - -	- - -	- - -	2 12 3	- - -	- - -	- - -
622 6 1	120 0 11	174 7 11	117 1 5	- - -	5 16 8	48 12 5	- - -	25 0 0	45 0 0
250 8 4	68 2 0	12 11 5	102 14 8	- - -	- - -	12 4 8	- - -	- - -	7 10 0
511 1 5	91 1 2	5 19 0	145 2 0	- - -	- - -	13 4 7	- - -	- - -	10 0 0
451 17 6	126 14 1	18 11 8	124 11 2	- - -	- - -	10 9 10	- - -	13 0 0	25 0 0
58 11 11	22 4 0	- - -	23 5 0	- - -	- - -	5 5 5	- - -	- - -	4 9 9
375 0 0	180 16 2	188 0 6	162 16 0	- - -	6 15 6	10 10 0	- - -	16 0 0	21 0 0
927 4 10	107 2 7	170 17 3	70 13 0	- - -	14 13 4	26 4 1	- - -	15 0 0	41 12 0
739 19 5	241 14 9	237 6 5	181 3 11	- - -	2 10 0	15 2 10	- - -	40 0 0	46 0 0
1,362 16 0	267 11 11	297 17 3	162 13 11	- - -	- - -	41 16 6	- - -	20 0 0	- - -
240 1 6	74 5 2	37 14 6	73 13 9	- - -	- - -	10 10 4	- - -	20 0 0	- - -
733 10 10	143 6 11	115 0 10	117 5 9	- - -	- - -	21 16 4	- - -	20 0 0	36 0 8
135 10 0	23 12 4	20 8 0	21 2 0	- - -	- - -	3 19 6	- - -	4 4 0	5 0 0
738 9 6	228 16 8	294 10 5	144 4 2	- - -	15 4 2	14 17 0	- - -	32 0 0	34 15 4
1,055 8 11	250 17 5	146 0 6	147 16 6	- - -	- - -	35 5 7	15 0 0	32 8 0	77 12 0
361 9 2	79 16 10	71 13 6	16 19 0	- - -	20 1 0	8 18 4	- - -	- - -	10 0 0
1,211 10 0	214 9 7	463 0 9	277 4 1	- - -	30 17 0	15 4 3	- - -	52 0 0	58 0 0
89 0 0	- - -	- - -	- - -	- - -	- - -	22 16 9	- - -	- - -	- - -
642 12 6	208 4 2	119 3 6	135 16 7	- - -	- - -	25 8 9	5 0 0	15 0 0	35 0 0
407 15 0	40 0 0	25 3 6	15 18 6	- - -	- - -	19 5 0	- - -	12 0 0	10 0 0
132 16 0	52 10 0	- - -	a 61 13 4	- - -	- - -	3 15 4	- - -	12 12 0	- - -
236 0 0	11 1 0	36 10 11	35 3 0	- - -	- - -	3 1 8	5 0 0	10 0 0	12 0 0
160 5 0	59 14 0	19 11 3	22 4 9	- - -	- - -	13 4 1	- - -	12 12 0	- - -
439 8 0	57 1 0	73 11 3	50 18 5	- - -	- - -	13 14 10	- - -	18 18 0	5 0 0
838 1 6	94 5 6	300 4 6	222 6 5	- - -	7 10 0	15 17 6	- - -	12 0 0	30 0 0
676 0 6	122 6 8	300 11 2	195 2 4	- - -	- - -	3 6 3	- - -	24 0 0	30 0 0
495 10 0	125 18 10	- - -	a 75 0 6	- - -	- - -	12 12 10	- - -	21 0 0	35 0 0
247 4 14	29 10 4	- - -	- - -	- - -	- - -	24 0 8	- - -	22 6 0	- - -
25,846 15 2	5,189 8 0	4,554 17 0	4,191 15 7	- - -	105 17 8	896 6 3	44 3 7	733 3 1	1,080 1 5
1,459 6 8	534 17 1	176 18 6	254 16 3	- - -	6 4 0	201 6 0	- - -	- - -	135 0 0
78 0 0	12 3 0	9 16 6	5 18 0	- - -	- - -	3 0 0	- - -	11 0 0	7 10 0
1,268 16 4	334 19 3	53 14 8	110 14 9	- - -	7 12 0	61 1 1	- - -	31 10 0	100 0 0
1,087 7 4	380 13 9	112 6 6	211 12 3	- - -	12 0 0	105 1 6	- - -	40 0 0	75 0 0
724 13 7	168 18 10	86 16 0	182 2 0	- - -	13 0 0	33 17 0	- - -	31 10 0	100 0 0
1,195 5 4	477 7 9	124 9 8	223 4 0	- - -	26 7 2	70 16 4	- - -	40 0 0	75 0 0
1,616 10 0	491 10 0	170 18 10	139 12 4	- - -	25 2 3	51 3 7	40 0 0	- - -	147 0 0
1,330 1 6	248 15 2	101 19 4	171 10 2	- - -	- - -	79 2 10	- - -	35 0 0	90 0 0
134 7 11	64 8 6	6 6 4	46 4 3	- - -	- - -	3 17 2	- - -	- - -	- - -
431 6 3	121 16 2	16 13 6	86 7 1	- - -	- - -	39 6 9	- - -	34 10 0	50 0 0
570 8 9	78 8 0	11 15 6	198 10 5	- - -	- - -	5 11 9	- - -	- - -	20 0 0
247 10 6	117 4 3	20 7 6	48 13 0	- - -	- - -	28 11 3	- - -	10 10 0	20 0 0
261 0 0	40 1 9	20 19 5	116 11 8	- - -	- - -	- - -	2 2 0	5 0 0	5 0 0
739 18 0	289 18 10	105 12 5	129 9 7	- - -	25 18 5	21 1 0	- - -	- - -	60 0 0
234 13 4	73 19 4	35 9 0	67 3 4	- - -	- - -	31 4 0	- - -	- - -	15 0 0

c Including materials, &c.

d Assessments on the lands.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF SUSSEX— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
5. Brighton, Cuckfield, and West Grinstead - - -	21 16 0	204 1 3	- - -	a 292 0 0	3 10 0	- - -	1,652 3
6. Brighton and Newhaven - - -	39 10 7	210 0 0	- - -	- - -	- - -	- - -	417 5
7. Brighton, Shoreham, and Lancing - - -	248 15 1	150 0 0	- - -	- - -	1 7 1	- - -	1,116 5
8. Broil Park Gate to Battel - - -	30 3 6	- - -	- - -	- - -	17 4 0	- - -	582 12
9. Bury - - -	- - -	20 15 0	- - -	- - -	10 5 0	- - -	133 12
10. Cosham to Chichester - - -	15 1 10	- - -	- - -	- - -	19 13 3	- - -	518 18
11. Cowfold and Henfield - - -	6 0 6	25 5 0	- - -	- - -	4 14 10	- - -	259 6
12. Ditto, Branch - - -	17 3 1	- - -	- - -	- - -	0 3 1	- - -	181 16
13. Crouch Hill and Hurstperpoint - - -	- - -	20 0 0	- - -	- - -	3 9 6	- - -	281 13
14. Farnhurst, Midhurst, Chichester, and Dell Quay - - -	11 5 10	- - -	- - -	- - -	28 7 6	- - -	708 1
15. Five Oaks - - -	8 1 7	75 12 0	- - -	c 102 0 0	1 16 0	- - -	297 11
16. Flimwell and Hastings - - -	- - -	707 0 2	- - -	280 0 0	28 5 6	- - -	1,581 16
17. Henfield - - -	- - -	31 6 10	- - -	- - -	10 3 7	- - -	144 8
18. Hodges and Cuckfield - - -	12 1 4	131 9 5	- - -	100 0 0	21 11 2	- - -	669 3
19. Hollington and Hastings - - -	3 19 3	276 8 11	- - -	- - -	9 9 9	- - -	292 10
20. Horsebridge and Horeham - - -	5 5 5	- - -	- - -	- - -	18 1 0	- - -	559 5
21. Horsham and Crawley - - -	24 0 6	52 10 0	- - -	- - -	6 7 0	- - -	286 0
22. Horsham and Guildford - - -	87 16 9	138 17 6	- - -	- - -	f 261 13 5	- - -	753 14
23. Horsham and Steyning - - -	11 2 10	- - -	- - -	- - -	7 9 3	- - -	336 18
24. Hurstperpoint and Poynings - - -	- - -	- - -	- - -	- - -	1 14 0	- - -	56 18
25. Lewes and Brighton - - -	11 3 1	- - -	- - -	- - -	12 2 8	- - -	609 3
26. Lewes to Eastbourne and Hails- ham - - -	- - -	135 18 7	13 17 0	g 315 0 0	10 13 11	- - -	921 11
27. Malling to Witch Cross - - -	20 14 1	- - -	- - -	- - -	30 17 10	- - -	865 9
28. Mayfield and Wadhurst - - -	10 5 4	270 3 7	- - -	h 200 0 0	18 19 5	- - -	1,289 7
29. Midhurst and Sheetbridge - - -	1 3 7	- - -	- - -	- - -	11 10 0	- - -	228 17
30. New Chapel, Lindfield, and Brightelmston - - -	17 18 8	101 19 10	- - -	- - -	14 12 6	- - -	588 1
31. Offham and Ditchelling - - -	8 19 0	- - -	- - -	- - -	8 0 0	- - -	95 4
32. Offham to Witch Cross - - -	25 15 5	39 17 10	- - -	100 0 0	18 5 0	- - -	948 6
33. Petworth - - -	8 3 10	133 1 10	- - -	i 250 0 0	16 18 6	- - -	1,113 4
34. Pyecombe and Hicksted - - -	17 11 0	95 18 2	- - -	- - -	8 9 0	- - -	329 6
35. Ringmer and Hurst Green - - -	28 17 9	59 2 9	- - -	100 0 0	22 18 8	- - -	1,321 14
36. Robertsbridge Clappers - - -	- - -	53 16 0	- - -	- - -	- - -	- - -	76 12
37. Rye - - -	23 9 10	19 8 4	- - -	- - -	5 17 5	- - -	592 8
38. Saint Leonard's and Sedlescomb - - -	4 10 4	194 11 8	- - -	- - -	35 16 0	- - -	357 5
39. Shipley - - -	5 4 0	- - -	- - -	- - -	4 12 0	- - -	140 6
40. Staplecross - - -	27 4 2	64 0 2	- - -	k 132 0 0	5 10 11	- - -	341 11
41. Storrington and Ball's Hutt - - -	5 15 6	23 15 0	- - -	- - -	4 7 5	- - -	161 4
42. Storrington and Wiston - - -	7 7 6	121 16 10	19 6 10	m 134 0 0	4 17 0	- - -	506 11
43. Tunbridge Wells to Maresfield and New Road (united) - - -	13 0 4	69 11 10	- - -	- - -	19 18 6	- - -	784 14
44. Tunbridge Wells to Uckfield - - -	12 15 7	19 10 0	- - -	- - -	19 8 7	- - -	727 0
45. Worthing and Branch - - -	14 11 0	58 3 9	- - -	- - -	7 18 3	49 0 0	399 5
46. Worthing and Lancing - - -	- - -	- - -	103 13 5	- - -	5 0 0	- - -	184 10
£	847 2 5	3,712 7 10	136 17 3	2,005 0 0	763 14 3	49 0 0	24,309 14
COUNTY OF WARWICK.							
1. Alcester (united) - - -	20 1 4	68 10 10	- - -	200 0 0	7 3 0	- - -	1,604 17
2. Ansley and Whitacre - - -	- - -	6 1 9	- - -	- - -	16 8 0	- - -	71 17
3. Birmingham and Blakedown Pool - - -	5 13 6	157 6 8	- - -	n 62 10 0	71 5 0	- - -	996 6
4. Birmingham and Spernal Ash - - -	- - -	103 10 0	8 9 2	100 0 0	62 10 8	- - -	1,211 3
5. Birmingham to Stonebridge - - -	- - -	19 6 8	- - -	- - -	9 6 0	- - -	644 16
6. Birmingham and Stratford-on- Avon - - -	- - -	22 10 0	135 15 4	- - -	53 19 9	- - -	1,249 10
7. Birmingham, Warwick, and War- mington - - -	30 2 3	125 4 1	18 17 9	o 384 0 0	31 13 0	- - -	1,655 4
8. Birmingham and Watford Gap - - -	- - -	104 5 10	- - -	500 0 0	54 17 8	- - -	1,385 11
9. Ditto, Kingsbury Branch - - -	- - -	12 11 8	- - -	- - -	1 0 0	- - -	134 7
10. Castle Bromwich and Birmingham (united) - - -	- - -	42 16 11	- - -	- - -	6 17 2	- - -	398 7
11. Coventry and Stoney Stanton - - -	39 15 10	54 1 0	130 4 6	- - -	26 2 6	- - -	564 9
12. Coventry and Wolvey - - -	- - -	- - -	- - -	- - -	7 0 0	- - -	252 6
13. Dunchurch and Southam - - -	16 10 4	79 19 3	- - -	- - -	4 10 4	- - -	290 14
14. Dunchurch and Stonebridge - - -	28 0 4	- - -	- - -	- - -	15 1 6	- - -	675 2
15. Evesham and Alcester, Alcester District - - -	11 0 6	11 13 0	- - -	- - -	2 12 8	- - -	248 1

a For debts of 300l.
g For debts of 350l.

m For debts of 212l. 10s.

b Including 400l. at 5 per cent.
h For debts of 268l.

c For debts of 300l.
i For debts of 261l. 16s.
n For debts of 70l.

DEBTS.						ARREARS OF INCOME.						
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.	
Bonded or Mortgage Debts.	Rate of Inter- est per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.	
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
5,732 10 0	3½	-	-	-	5,732 10 0	-	-	-	-	470 17 5	470 17 5	
9,900 0 0	2	-	210 0 0	-	10,110 0 0	-	-	-	-	39 10 1	39 10 1	
4,097 10 0	5	-	54 17 6	-	4,152 7 6	-	-	-	-	2,252 12 9	2,252 12 9	
-	-	-	-	-	-	-	-	-	-	928 18 9	928 18 9	
2,075 0 0	1	0 1 10	22 13 8	-	2,097 15 6	-	-	-	67 10 0	109 15 5	177 5 5	
-	-	12 0 0	-	-	12 0 0	-	-	-	-	637 4 0	637 4 0	
2,525 0 0	1	-	-	-	2,525 0 0	-	-	-	4 0 0	96 9 11	100 9 11	
-	-	-	-	-	-	-	-	-	-	95 4 10	95 4 10	
500 0 0	4	-	-	-	500 0 0	-	-	-	-	104 16 6	104 16 6	
-	-	5 0 0	-	-	5 0 0	-	-	-	-	377 13 4	377 13 4	
4,615 0 0	1½	-	-	-	4,615 0 0	-	-	-	-	182 17 5	182 17 5	
22,442 0 0	3	-	617 6 5	-	23,059 6 5	-	-	-	-	381 18 1	381 18 1	
3,134 10 0	1	-	-	-	3,134 10 0	-	-	-	-	81 16 2	81 16 2	
3,400 0 0	2½	79 13 3	79 3 6	-	3,558 16 9	-	-	-	-	137 11 5	137 11 5	
11,890 0 0	5	-	8,368 13 10	-	20,258 13 10	-	-	-	-	225 3 7	225 3 7	
-	-	101 1 8	-	-	101 1 8	-	-	-	-	429 14 4	429 14 4	
5,250 0 0	1	-	-	-	5,250 0 0	-	-	-	-	27 3 3	27 3 3	
13,887 12 0	½	-	-	-	13,887 12 0	-	-	-	-	274 13 10	274 13 10	
4,105 0 0	3	-	244 6 0	-	4,349 6 0	-	-	-	-	153 9 6	153 9 6	
1,380 0 0	5	183 8 0	2,068 0 0	6 14 2	3,638 2 2	-	-	-	-	-	-	
-	-	77 19 6	-	-	77 19 6	-	-	-	-	255 19 10	255 19 10	
4,150 0 0	3	-	-	-	4,150 0 0	-	-	-	-	35 7 4	35 7 4	
-	-	141 13 3	-	-	141 13 3	-	-	-	-	115 7 6	115 7 6	
6,479 6 0	4	-	-	-	6,479 6 0	-	-	-	-	622 18 6	622 18 6	
-	-	30 0 0	-	-	30 0 0	-	-	-	-	196 9 11	196 9 11	
10,199 4 0	1	-	-	-	10,199 4 0	-	-	-	-	145 11 0	145 11 0	
6,727 10 0	5	-	8,084 15 4	-	14,812 5 4	-	-	-	-	210 11 7	210 11 7	
800 0 0	4	124 17 10	23 0 0	-	947 17 10	-	-	-	-	125 2 2	125 2 2	
3,846 6 3	3½	-	-	-	3,846 6 3	-	-	-	-	177 16 6	177 16 6	
9,319 10 0	1	-	-	-	9,319 10 0	-	-	-	-	57 16 5	57 16 5	
1,320 0 0	4	213 2 0	32 8 0	-	1,565 10 0	-	-	-	-	225 16 8	225 16 8	
1,513 0 0	4	-	73 10 11	-	1,586 10 11	-	-	-	-	91 4 1	91 4 1	
500 0 0	4	-	-	-	500 0 0	-	-	-	-	56 6 6	56 6 6	
15,850 0 0	5	1,311 18 1	12,384 19 5	-	29,546 17 6	-	-	-	-	249 12 5	249 12 5	
-	-	-	-	-	-	-	-	-	-	153 10 9	153 10 9	
1,500 0 0	4	-	13 10 0	-	1,513 10 0	-	-	-	-	85 13 11	85 13 11	
75,500 0 0	2½	-	23 15 0	-	5,523 15 0	-	-	-	-	56 6 8	56 6 8	
3,162 10 0	3½	-	110 13 9	-	3,273 3 9	-	-	-	-	132 15 2	132 15 2	
2,300 0 0	3	-	-	-	2,300 0 0	-	-	-	-	111 4 6	111 4 6	
400 0 0	5	86 6 6	10 0 0	-	496 6 6	-	-	-	-	101 8 10	101 8 10	
1,662 10 0	3½	-	58 3 9	-	1,720 13 9	-	-	-	-	175 1 3	175 1 3	
7,405 10 0	5	32 16 3	10,318 7 7	-	17,756 13 10	-	-	-	-	312 7 3	312 7 3	
183,319 8 3	-	2,399 18 2	42,891 17 1	24 9 4	228,635 12 10	5 15 0	-	-	-	71 10 0	10,970 5 9	11,047 10 9
1,200 0 0	4	-	-	22 1 6	1,222 1 6	-	-	-	-	-	-	
2,600 0 0	1d.	-	-	128 13 8	2,728 13 8	-	-	-	48 14 10	-	48 14 10	
2,774 0 0	5	-	11 5 0	-	2,785 5 0	-	-	-	-	405 13 1	405 13 1	
200 0 0	4½	-	-	-	200 0 0	-	-	-	-	28 5 0	28 5 0	
636 0 0	5	-	30 18 0	-	666 18 0	-	-	-	-	85 1 1	85 1 1	
500 0 0	4½	-	-	-	500 0 0	135 12 6	-	6 0 0	-	337 6 7	478 19 1	
2,433 18 10	4	-	70 0 0	-	2,503 18 10	-	-	-	-	360 1 11	360 1 11	
2,000 0 0	4	-	-	-	2,000 0 0	-	-	5 5 0	-	180 13 10	185 18 10	
300 0 0	4	-	-	-	300 0 0	-	-	-	-	-	-	
-	-	-	22 14 5	-	1,122 14 5	-	-	-	-	92 8 8	92 8 8	
1,100 0 0	4	-	-	-	-	-	-	-	-	-	-	
3,559 16 6	3	-	0 1 5	-	3,559 17 11	-	-	-	-	131 8 1	131 8 1	
41 0 10	4	-	17 1 6	-	58 2 4	-	-	-	-	11 19 11	11 19 11	
1,610 0 0	2½	-	40 5 0	26 14 3	1,676 19 3	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	263 17 1	263 17 1	
300 0 0	4	-	-	-	300 0 0	-	-	-	-	113 8 7	113 8 7	

d Including 2,285*l.* at 1½ per cent., and 721*l.* not bearing interest e Reduced by Provisional Order. f Including 258*l.* 13*s.* 5*d.* loss by insolvency of late treasurer.
 k For debts of 150*l.* l Including 4,550*l.* at one penny per cent. until the preference debt is paid off.
 o For debts of 390*l.* 17*s.* 6*d.* p Including 1,750*l.* at one penny per cent.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4.	5.	6.	7.	8.	9.		
			Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.		
COUNTY OF WARWICK —continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
16. Fillongley and Over Whitaker -	57 7 8	- - -	206 3 4	- - -	- - -	- - -	- - -	- - -		
17. Finford Bridge and Banbury -	372 7 1	- - -	792 13 4	146 10 0	- - -	0 8 0	- - -	- - -		
18. Great Kington and Wellesbourne -	59 11 2	- - -	253 13 4	- - -	- - -	- - -	0 12 0	- - -		
19. Hinckley and Coventry -	346 17 9	- - -	1,082 10 0	- - -	- - -	- - -	5 6 11	- - -		
20. Mancetter and Wolvey Heath -	27 19 11	- - -	290 0 0	- - -	- - -	3 6 9	- - -	- - -		
21. Rugby and Hinckley -	48 3 11	- - -	346 1 8	- - -	- - -	1 15 0	- - -	- - -		
22. Rugby and Kilworth -	236 1 10	- - -	220 1 8	- - -	- - -	0 15 6	- - -	- - -		
23. Rugby and Lutterworth -	441 18 7	- - -	301 3 4	- - -	- - -	0 16 0	- - -	- - -		
24. Rugby and Warwick -	40 5 0	- - -	376 16 8	- - -	- - -	4 8 0	2 10 0	- - -		
25. Southam and Kineton -	152 1 8	- - -	154 10 0	189 14 7	- - -	- - -	- - -	- - -		
26. Stonebridge and Kenilworth -	- - -	23 9 5	108 10 10	- - -	- - -	- - -	- - -	- - -		
27. Stratford and Edgehill -	83 0 9	- - -	308 0 0	- - -	- - -	0 12 0	- - -	- - -		
28. Stratford-upon-Avon and Long Compton -	173 12 4	- - -	1,144 3 6	- - -	- - -	- - -	5 10 0	- - -		
29. Warwick, Coventry, and Leam- ington -	205 7 10	- - -	885 0 0	64 19 11	- - -	0 19 9	30 0 0	- - -		
30. Warwick and Paddlebrook and Stratford -	77 17 6	- - -	870 8 0	- - -	- - -	- - -	48 2 0	- - -		
31. Watling Street, Bentley Lane and Branch, Pinwall Lane and Ap- pleby (united) -	- - -	188 17 2	1,398 0 0	- - -	- - -	3 9 6	0 2 0	- - -		
32. Wellesbourn and Stratford -	20 8 0	- - -	235 5 0	- - -	- - -	0 5 0	10 0 0	- - -		
£	4,314 2 5	347 3 0	20,217 17 10	474 4 6	- - -	18 10 0	161 16 9	- - -		
COUNTY OF WESTMORLAND.										
1. Ambleside - - - -	- - -	14 0 0	1,081 0 0	- - -	- - -	0 3 0	2 12 6	- - -		
2. Appleby and Kendal - - -	253 12 8	- - -	352 3 3	- - -	- - -	- - -	7 2 9	- - -		
3. Brough and Bowes, and Maiden Castle and Barrow's Brow to the Coal Works (united) -	6 7 10	- - -	80 11 10	- - -	- - -	- - -	- - -	- - -		
4. Brough and Eamont Bridge -	137 12 1	- - -	295 0 0	- - -	- - -	- - -	2 18 4	- - -		
5. Brough and Middleton - - -	- - -	34 15 8	240 0 0	- - -	- - -	- - -	9 10 0	- - -		
6. Heronsyke and Eamont Bridge -	187 1 10	- - -	648 0 0	- - -	- - -	- - -	19 8 9	- - -		
7. Kirkby Lonsdale, Kendal, and Milnthorpe - - - -	445 9 7	- - -	439 5 0	- - -	- - -	- - -	20 3 11	- - -		
8. Kirkby Stephen and Hawes -	- - -	2 4 6	145 0 0	- - -	- - -	- - -	- - -	- - -		
9. Milnthorpe and Levens - - -	288 10 0	- - -	300 0 0	- - -	- - -	- - -	10 3 11	- - -		
£	1,318 14 0	51 0 2	3,581 0 1	- - -	- - -	0 3 0	72 0 2	- - -		
COUNTY OF WILTS.										
1. Amesbury - - - -	87 9 9	- - -	505 17 7	- - -	- - -	- - -	3 16 0	- - -		
2. Beckhampton - - - -	388 7 0	- - -	564 18 0	- - -	- - -	- - -	6 0 0	- - -		
3. Bradford - - - -	524 10 4	- - -	550 0 0	- - -	- - -	- - -	32 4 0	- - -		
4. Burford, Leachdale, and Swindon -	0 0 3	- - -	652 0 0	- - -	- - -	- - -	1 5 0	- - -		
5. Calne - - - -	179 8 5	- - -	561 1 8	- - -	- - -	- - -	16 9 6	- - -		
6. Calne, Hillmarton, and Lyneham -	188 12 11	- - -	185 0 0	170 14 6	- - -	- - -	- - -	- - -		
7. Chippenham - - - -	531 10 6	- - -	1,350 0 0	- - -	- - -	- - -	54 3 7	- - -		
8. Corsham - - - -	165 8 11	- - -	543 14 0	- - -	- - -	- - -	37 2 2	- - -		
9. Devizes (consolidated) -	35 12 5	- - -	1,882 8 7	- - -	- - -	- - -	42 5 5	- - -		
10. Draycot, or Upper District -	33 17 5	- - -	190 0 0	- - -	- - -	- - -	- - -	- - -		
11. Everley - - - -	112 14 0	- - -	316 6 10	- - -	- - -	- - -	- - -	- - -		
12. Fisherton, Wilton, Heytesbury, Willoughby Edge, and Redhone -	465 17 0	- - -	772 6 5	- - -	- - -	- - -	135 19 4	- - -		
13. Holt - - - -	167 0 7	- - -	198 0 0	- - -	- - -	- - -	10 0 0	- - -		
14. Kennet and Amesbury - - -	595 12 10	- - -	607 12 1	- - -	- - -	- - -	4 6 0	- - -		
15. Malmesbury, First District -	136 17 9	- - -	770 13 4	- - -	- - -	- - -	- - -	- - -		
16. Ditto, Second District -	204 4 9	- - -	1,346 5 0	- - -	- - -	- - -	- - -	- - -		
17. Ditto, Third District -	106 5 6	- - -	551 11 8	147 12 0	- - -	- - -	- - -	- - -		
18. Marlborough and Froxfield -	95 19 3	- - -	126 11 10	- - -	- - -	- - -	12 0 0	- - -		
19. Marlborough and Salisbury -	48 2 0	- - -	837 10 0	- - -	- - -	- - -	- - -	- - -		
20. Marshfield - - - -	- - -	22 11 0	437 13 4	- - -	- - -	- - -	10 8 10	- - -		
21. Melksham - - - -	148 2 5	- - -	670 0 0	- - -	- - -	- - -	54 11 0	- - -		
22. Sarum and Eling, Eling District -	774 12 0	- - -	1,020 11 8	- - -	- - -	- - -	44 1 4	- - -		
23. Ditto, Lobcombe District -	- - -	0 15 0	168 1 8	- - -	- - -	- - -	9 4 0	- - -		

a Including materials, &c.

b Agents commission.

c Contract work.

d Allowance to parishes.

EXPENDITURE.

	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of		
								Treasurer.	Clerk.	Surveyor.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16.	206 3 4	65 3 10	22 11 6	19 1 2	- - -	- - -	- - -	- - -	- - -	20 0 0
17.	939 11 4	175 12 7	84 18 6	219 11 1	- - -	- - -	32 7 8	20 0 0	10 0 0	45 0 0
18.	254 5 4	140 8 0	60 11 9	10 12 0	- - -	3 2 9	13 14 1	3 0 0	- - -	10 0 0
19.	1,087 16 11	433 10 5	86 8 0	276 2 7	- - -	- - -	77 17 11	- - -	31 10 0	60 0 0
20.	293 6 9	109 10 1	21 3 5	74 3 3	- - -	- - -	20 0 2	- - -	15 0 0	20 0 0
21.	347 16 8	79 2 0	11 5 1	68 5 8	- - -	- - -	19 3 1	5 5 0	11 11 0	18 0 0
22.	220 17 2	61 8 0	25 9 7	47 8 6	- - -	- - -	12 10 0	5 5 0	11 11 0	18 0 0
23.	301 19 4	86 3 4	26 19 9	79 7 7	- - -	- - -	14 11 6	5 5 0	11 11 0	26 0 0
24.	383 14 8	119 14 0	37 2 0	52 2 11	- - -	- - -	33 17 2	5 5 0	11 11 0	18 0 0
25.	344 4 7	a 163 15 8	- - -	- - -	- - -	- - -	4 17 9	- - -	b 6 2 0	- - -
26.	108 10 10	18 18 10	5 4 8	9 14 9	- - -	- - -	1 6 4	- - -	5 5 0	5 5 0
27.	308 12 0	170 19 8	81 11 2	32 9 11	- - -	8 10 9	9 3 4	- - -	5 0 0	- - -
28.	1,149 13 6	c 486 15 10	- - -	- - -	- - -	- - -	51 3 8	- - -	31 10 0	52 0 0
29.	980 19 8	246 0 8	150 6 6	186 19 7	- - -	26 2 0	54 13 0	- - -	31 10 0	50 0 0
30.	918 10 0	403 10 2	110 5 8	130 19 9	- - -	11 15 11	47 4 3	- - -	25 0 0	100 0 0
31.	1,401 11 6	505 15 10	190 8 2	248 8 3	- - -	- - -	99 19 3	15 0 0	40 0 0	75 0 0
32.	245 10 0	113 6 0	42 3 4	34 15 6	- - -	9 8 6	36 1 3	- - -	5 5 0	20 0 0
	20,872 9 1	6,814 16 7	2,010 12 9	3,482 11 7	- - -	175 3 9	1,263 10 6	101 2 0	491 6 0	1,436 15 0
1.	1,083 15 6	496 10 0	86 0 7	70 5 0	167 6 5	20 0 0	23 16 0	5 0 0	20 0 0	30 0 0
2.	359 6 0	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	10 0 0	10 0 0
3.	80 11 10	13 18 7	4 8 10	6 14 11	- - -	- - -	- - -	6 0 0	6 0 0	15 15 0
4.	297 18 4	133 7 11	24 8 2	22 6 4	- - -	- - -	15 11 1	- - -	15 0 0	60 0 0
5.	249 10 0	83 4 9	36 17 6	62 0 3	- - -	2 5 0	3 7 7	20 0 0	10 0 0	- - -
6.	667 8 9	- - -	- - -	- - -	- - -	- - -	11 14 9	10 0 0	15 0 0	25 0 0
7.	459 8 11	135 1 9	14 7 10	16 3 3	- - -	- - -	10 4 8	5 0 0	10 0 0	20 0 0
8.	145 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2 0 0	- - -
9.	310 3 11	- - -	- - -	- - -	- - -	- - -	5 3 5	5 0 0	5 0 0	5 0 0
	3,653 3 3	867 3 0	166 2 11	177 9 9	167 6 5	22 5 0	69 17 6	56 0 0	93 0 0	165 15 0
1.	509 13 7	a 238 1 10	- - -	- - -	- - -	- - -	12 5 9	10 0 0	20 0 0	50 0 0
2.	570 18 0	172 16 8	120 10 0	- - -	- - -	9 10 0	5 2 4	10 10 0	20 0 0	60 0 0
3.	582 4 0	61 17 5	3 12 0	215 5 8	- - -	- - -	68 5 11	- - -	40 0 0	50 0 0
4.	653 5 0	d 466 13 1	- - -	- - -	- - -	- - -	4 10 4	10 0 0	20 0 0	- - -
5.	577 11 2	182 17 5	88 10 7	58 9 8	- - -	6 6 9	32 3 2	e 23 8 0	5 0 0	65 8 0
6.	355 14 6	104 3 11	42 7 1	22 6 9	- - -	1 16 9	- - -	5 5 0	4 4 0	18 0 0
7.	1,404 3 7	c 935 0 0	- - -	- - -	- - -	- - -	9 11 0	- - -	25 0 0	f 38 8 0
8.	580 16 2	169 5 10	133 13 3	153 9 2	- - -	13 6 6	2 17 10	- - -	15 0 0	50 0 0
9.	1,924 14 0	439 17 4	383 17 7	596 19 11	- - -	14 13 2	88 12 2	- - -	50 0 0	150 0 0
10.	190 0 0	127 9 9	20 14 0	18 9 0	- - -	- - -	5 8 8	- - -	- - -	- - -
11.	316 6 10	c 108 16 9	- - -	55 8 4	- - -	- - -	34 13 8	10 0 0	25 0 0	20 0 0
12.	908 5 9	374 13 3	252 6 8	91 19 10	- - -	- - -	119 1 10	30 0 0	60 0 0	120 0 0
13.	203 0 0	- - -	- - -	- - -	- - -	1 2 6	73 9 11	5 5 0	- - -	- - -
14.	611 18 1	g 407 10 0	- - -	- - -	- - -	- - -	28 12 8	10 0 0	20 0 0	15 0 0
15.	770 13 4	280 2 2	78 10 5	125 8 5	- - -	13 16 5	10 15 3	- - -	20 0 0	30 0 0
16.	1,346 5 0	h 448 7 6	114 0 11	257 14 8	- - -	26 0 6	46 5 10	- - -	20 0 0	70 0 0
17.	699 3 8	140 18 7	101 2 5	231 7 9	- - -	15 11 8	11 5 3	4 4 0	21 0 0	30 0 0
18.	138 11 10	30 4 0	29 2 6	33 14 5	- - -	- - -	4 6 10	- - -	20 0 0	15 0 0
19.	837 10 0	189 1 4	183 10 6	207 1 5	- - -	- - -	22 8 8	- - -	25 0 0	75 0 0
20.	448 2 2	197 12 3	119 8 4	44 7 6	- - -	7 15 0	0 13 6	- - -	15 0 0	40 0 0
21.	724 11 0	137 4 4	60 0 8	104 17 7	- - -	6 3 4	38 7 10	21 0 0	- - -	40 0 0
22.	1,064 13 0	c 774 4 0	- - -	- - -	- - -	5 0 0	144 18 6	25 0 0	50 0 0	135 0 0
23.	177 5 8	c 76 18 9	- - -	- - -	- - -	- - -	26 12 7	10 0 0	10 0 0	15 0 0

e Including 15*l.* to accountant.f Including 8*l.* 8*s.* for extra work.

g Including team labour, &c.

h Including contract work.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF WARWICK— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16. Fillongley and Over Whitaker -	13 15 7	18 17 2	- - -	- - -	9 8 10	- - -	168 18 1
17. Finford Bridge and Banbury -	32 16 6	69 18 1	- - -	- - -	16 19 0	- - -	707 3 5
18. Great Kington and Wellesbourne -	- - -	- - -	- - -	- - -	13 11 3	- - -	254 19 10
19. Hinckley and Coventry -	- - -	8 2 6	- - -	200 0 0	43 19 3	- - -	1,217 10 8
20. Mancetter and Wolvey Heath -	2 1 6	28 0 0	- - -	- - -	13 16 0	- - -	303 14 5
21. Rugby and Hinckley -	1 0 0	98 2 2	- - -	- - -	5 15 0	- - -	317 9 0
22. Rugby and Kilworth -	0 5 3	21 1 1	- - -	- - -	3 9 8	- - -	206 8 1
23. Rugby and Lutterworth -	1 0 6	- - -	- - -	- - -	3 7 8	- - -	254 6 4
24. Rugby and Warwick -	1 0 0	74 4 7	69 10 0	- - -	4 14 4	- - -	427 1 0
25. Southam and Kineton -	3 4 6	130 13 6	- - -	- - -	3 16 0	- - -	312 9 5
26. Stonebridge and Kenilworth -	2 6 0	- - -	- - -	72 15 9	1 16 6	- - -	122 12 10
27. Stratford and Edghill -	- - -	- - -	- - -	- - -	1 9 8	- - -	309 4 6
28. Stratford-upon-Avon and Long Compton -	- - -	165 8 10	- - -	300 0 0	c 158 19 1	- - -	1,245 17 5
29. Warwick, Coventry, and Leam- ington -	12 18 2	122 15 9	- - -	170 0 0	12 14 6	- - -	1,064 0 2
30. Warwick and Paddlebrook and Stratford. -	- - -	8 14 9	- - -	- - -	5 3 1	- - -	842 13 7
31. Watling Street, Bentley Lane and Branch, Pinwall Lane and Ap- pleby (united) -	3 2 4	70 4 11	- - -	- - -	49 10 5	- - -	1,297 9 2
32. Wellesbourne and Stratford -	- - -	- - -	- - -	- - -	1 1 0	- - -	262 0 7
£	224 14 5	1,624 1 0	362 16 9	1,989 5 9	719 18 6	- - -	20,696 14 7
COUNTY OF WESTMORLAND.							
1. Ambleside -	- - -	68 13 10	- - -	- - -	13 4 5	- - -	1,000 16 3
2. Appleby and Kendal -	- - -	66 5 10	- - -	227 2 2	13 14 3	- - -	332 2 3
3. Brough and Bowes and Maiden Castle and Barrow's Brow to the Coal Works (united) -	- - -	21 0 0	- - -	- - -	7 17 8	- - -	81 15 0
4. Brough and Eamont Bridge -	- - -	89 7 4	- - -	- - -	4 10 0	- - -	364 10 10
5. Brough and Middleton -	- - -	- - -	- - -	- - -	11 10 8	- - -	234 5 9
6. Heronsyke and Eamont Bridge -	6 13 7	372 8 2	- - -	e 200 0 0	0 10 6	- - -	641 7 0
7. Kirkby Lonsdale, Kendal, and Milnthorpe -	1 6 8	88 1 6	- - -	f 297 10 8	10 7 3	- - -	608 3 7
8. Kirkby Stephen and Hawes -	- - -	35 6 4	- - -	g 99 13 6	7 16 0	- - -	144 15 10
9. Milnthorpe and Levens -	- - -	106 11 6	- - -	h 300 0 0	0 16 0	- - -	427 10 11
£	8 0 3	847 14 6	- - -	1,124 6 4	70 6 9	- - -	3,835 7 5
COUNTY OF WILTS.							
1. Amesbury -	73 1 10	120 15 9	- - -	- - -	32 2 10	- - -	556 8 0
2. Beckhampton -	- - -	7 15 4	- - -	200 0 0	15 13 7	- - -	621 17 11
3. Bradford -	19 8 3	83 2 5	- - -	- - -	22 4 4	- - -	563 16 0
4. Burford, Leachlade, and Swindon -	24 10 11	54 10 1	- - -	i 163 7 0	15 17 5	- - -	759 8 10
5. Calne -	26 9 4	19 10 0	- - -	- - -	110 14 10	- - -	618 17 9
6. Calne, Hillmarton, and Lyneham -	- - -	144 18 4	- - -	- - -	12 16 8	- - -	355 18 6
7. Chippenham -	6 13 6	32 9 5	- - -	400 0 0	2 17 8	- - -	1,449 19 7
8. Corsham -	12 0 10	- - -	- - -	- - -	19 1 0	- - -	568 14 5
9. Devizes (consolidated) -	4 3 1	43 16 3	9 12 0	50 0 0	43 5 6	- - -	1,874 17 0
10. Draycot, or Upper District -	13 3 0	- - -	- - -	- - -	1 18 6	- - -	187 2 11
11. Everley -	- - -	78 12 0	- - -	- - -	6 12 8	- - -	339 3 5
12. Fisherton, Wilton, Heytesbury, Willoughby Edge, and Redhore -	33 17 4	- - -	- - -	- - -	4 10 3	- - -	1,086 9 2
13. Holt -	19 18 7	31 10 10	- - -	k 68 0 0	8 0 0	- - -	267 6 10
14. Kennet and Amesbury -	13 8 0	168 4 0	- - -	- - -	124 10 11	- - -	787 5 7
15. Malmesbury, First District -	- - -	83 14 8	- - -	l 198 0 0	7 0 0	- - -	847 7 4
16. Ditto, Second District -	- - -	162 12 9	- - -	- - -	4 15 10	- - -	1,149 18 0
17. Ditto, Third District -	- - -	132 15 0	- - -	- - -	5 9 3	- - -	693 13 11
18. Marlborough and Froxfield -	6 1 10	- - -	- - -	- - -	8 0 5	- - -	146 10 0
19. Marlborough and Salisbury -	9 9 4	80 0 8	- - -	- - -	11 2 5	- - -	803 10 4
20. Marshfield -	- - -	28 0 0	- - -	- - -	8 17 6	- - -	461 14 1
21. Melksham -	10 1 2	235 15 7	- - -	n 189 9 5	30 17 6	- - -	873 17 6
22. Sarum and Eling, Eling District -	48 15 4	- - -	99 0 5	- - -	30 4 2	- - -	1,312 2 5
23. Ditto, Locombe District -	20 11 8	- - -	- - -	- - -	3 13 0	- - -	162 16 0

a Including 955*l.* claims disputed.
h For debts of 584*l.* 5*s.* 4*d.*

b Claimed on disputed debts.
i For debts of 165*l.*

c Including 126*l.* 11*s.* 3*d.* to Clifford trust.
k For debts of 84*l.*

	DEBTS.						ARREARS OF INCOME.					
	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
	Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
16.	481 10 0	4	-	-	-	481 10 0	-	-	-	-	94 12 11	94 12 11
17.	2,345 0 0	3	-	254 16 0	-	2,599 16 0	-	-	-	-	604 15 0	604 15 0
18.	-	-	-	-	-	-	-	-	-	-	58 16 8	58 16 8
19.	100 0 0	5	-	-	-	100 0 0	-	-	-	-	217 4 0	217 4 0
20.	700 0 0	4	-	-	-	700 0 0	-	-	-	128 4 4	17 12 3	145 16 7
21.	2,017 1 10	5	-	-	-	2,017 1 10	3 8 4	-	-	-	78 11 7	81 19 11
22.	885 18 11	3½	-	99 14 3	-	985 13 2	5 18 4	-	-	-	250 10 11	256 9 3
23.	-	-	-	-	-	-	-	-	-	-	489 11 7	489 11 7
24.	1,528 4 0	5	-	-	3 1 4	1,531 5 4	-	-	0 5 0	-	-	0 5 0
25.	5,000 0 0	4½	-	1,658 14 11	-	6,658 14 11	-	-	-	-	183 16 10	183 16 10
26.	4,959 15 8	4&5	-	6,831 0 1	37 11 5	1,828 7 2	-	-	-	-	-	-
27.	1,540 0 0	2	-	29 18 0	-	1,569 18 0	-	85 10 0	-	-	82 8 3	167 18 3
28.	4,050 0 0	4	-	52 6 6	-	4,102 6 6	-	-	-	-	77 8 5	77 8 5
29.	2,380 0 0	5	36 15 6	91 17 0	-	2,508 12 6	-	-	-	-	122 7 4	122 7 4
30.	200 0 0	4½	-	-	-	200 0 0	-	-	-	-	153 13 11	153 13 11
31.	1,809 0 0	4	-	72 7 2	84 14 10	1,966 2 0	-	-	-	-	-	-
32.	-	-	-	-	-	-	-	-	-	-	3 17 5	3 17 5
	43,251 6 7	-	36 15 6	3,282 19 3	302 17 0	46,873 18 4	144 19 2	85 10 0	11 10 0	176 19 2	4,445 10 11	4,864 9 3
1.	1,794 10 0	4	-	5 1 4	-	1,799 11 4	-	-	-	-	68 19 3	68 19 3
2.	2,020 0 0	3¼	-	21 12 4	-	2,041 12 4	-	-	-	-	280 16 5	280 16 5
3.	4,750 0 0	3	-	37 10 0	-	787 10 0	-	-	-	520 16 1	5 4 8	526 0 9
4.	2,979 0 0	3	-	-	-	2,979 0 0	-	-	-	-	70 19 7	70 19 7
5.	1,620 0 0	1d.	-	-	19 11 5	1,639 11 5	-	-	-	-	-	-
6.	13,400 7 0	2¾	-	-	-	13,400 7 0	-	-	-	-	213 3 7	213 3 7
7.	3,048 16 6	2¾	-	14 11 0	-	3,063 7 6	-	-	-	-	296 14 11	296 14 11
8.	1,633 0 0	2	-	-	2 0 4	1,635 0 4	-	-	-	-	-	-
9.	5,152 15 6	2	-	-	-	5,152 15 6	-	-	-	-	171 3 0	171 3 0
	32,398 9 0	-	-	78 14 8	21 11 9	32,498 15 5	-	-	-	520 16 1	1,107 1 5	1,627 17 6
1.	3,562 10 0	4	-	18 10 0	-	3,581 0 0	-	-	-	-	40 15 4	40 15 4
2.	200 0 0	4	65 10 4	6 13 3	-	272 3 7	-	-	-	-	337 7 1	337 7 1
3.	1,875 0 0	4 to 5	-	-	-	1,875 0 0	-	-	-	-	542 18 4	659 11 8
4.	2,038 0 0	2½	-	-	106 3 7	2,144 3 7	-	-	-	-	-	-
5.	400 0 0	5	29 4 0	8 19 8	-	438 3 8	-	-	-	-	138 1 10	138 1 10
6.	1,450 0 0	5	-	551 5 0	-	2,001 5 0	-	-	-	-	188 8 11	188 8 11
7.	500 0 0	4	-	-	-	500 0 0	-	-	-	-	485 14 6	485 14 6
8.	-	-	-	-	-	-	-	-	-	-	177 10 8	177 10 8
9.	850 0 0	5	60 0 0	-	-	910 0 0	-	-	-	-	85 9 5	85 9 5
10.	600 0 0	2	-	12 0 0	-	612 0 0	-	-	-	-	36 14 6	36 14 6
11.	600 0 0	4½	-	-	-	600 0 0	-	-	-	-	89 17 5	89 17 5
12.	-	-	-	-	-	-	-	-	-	-	287 13 7	287 13 7
13.	1,544 16 0	2	-	0 15 11	-	1,545 11 11	-	-	-	-	167 13 9	167 13 9
14.	5,900 0 0	3	58 0 4	30 0 0	-	5,988 0 4	-	-	-	-	420 5 4	420 5 4
15.	2,200 0 0	3½	48 16 0	19 5 0	-	2,268 1 0	-	-	-	-	60 3 9	60 3 9
16.	9,105 7 0	3	90 8 1	248 3 6	-	9,443 18 7	-	-	-	-	400 11 9	400 11 9
17.	7,560 0 0	2	66 14 6	105 0 0	-	7,731 14 6	50 3 4	17 0 0	-	-	111 15 3	178 18 8
18.	100 0 0	4	20 0 0	5 0 0	-	125 0 0	-	-	-	-	88 1 1	88 1 1
19.	m 4,390 0 0	2½	30 0 0	41 3 11	-	4,461 3 11	-	-	-	-	82 1 8	82 1 8
20.	700 0 0	4	-	-	36 2 11	736 2 11	-	-	-	-	-	-
21.	6,558 11 6	3½	-	-	1 4 1	6,559 15 7	-	-	-	-	-	-
22.	-	-	-	-	-	-	-	-	-	-	527 2 7	527 2 7
23.	-	-	-	-	-	-	-	-	-	-	13 14 8	13 14 8

d Including 50l. at 2 per cent.
l For debts of 200l.

e For debts of 470l. 11s. 9d.
m Including 1,100l. at one penny per cent.

f For debts of 309l. 2s. 5d.

g For debts of 133l.
n For debts of 288l.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF WILTS—cont.								
24. Swindon, Calne, and Cricklade, Third District - - -	165 2 3	- - -	336 15 0	- - -	- - -	1 6 0	4 19 6	- - -
25. Swindon and Christian Malford -	91 8 6	- - -	673 0 0	64 2 8	- - -	1 15 9	27 17 0	- - -
26. Swindon and Cold Harbour -	188 4 10	- - -	356 0 0	- - -	- - -	1 6 6	9 1 0	- - -
27. Swindon, Hungerford, and Marl- borough (united) - - -	62 9 11	- - -	880 0 0	10 0 0	- - -	- - -	- - -	- - -
28. Swindon and Marlborough -	97 11 5	- - -	331 0 0	- - -	- - -	0 9 9	6 11 6	- - -
29. Trowbridge - - -	251 0 11	- - -	1,442 12 8	20 0 0	- - -	- - -	118 7 5	- - -
30. Warminster - - -	- - -	134 4 8	813 19 2	- - -	- - -	- - -	1 1 0	- - -
31. Westbury - - -	32 8 0	- - -	863 0 0	- - -	- - -	- - -	8 7 0	- - -
32. Wootton Bassett and Marlborough -	- - -	- - -	251 0 0	- - -	- - -	0 6 3	- - -	- - -
£	5,878 11 10	157 10 8	20,755 10 6	412 9 2	- - -	5 4 3	650 0 7	- - -
COUNTY OF WORCESTER.								
1. Birmingham and Bromsgrove -	320 17 8	- - -	800 0 0	- - -	- - -	- - -	1 12 5	- - -
2. Birmingham, Redditch, and Per- shire - - -	565 1 1	- - -	875 0 0	- - -	- - -	- - -	- - -	- - -
3. Broadway and Mickleton -	2 15 1	- - -	131 16 0	87 2 6	- - -	- - -	- - -	- - -
4. Doglane Gate - - -	236 8 0	- - -	229 10 0	52 10 0	- - -	- - -	8 0 4	- - -
5. Droitwich Roads - - -	86 17 9	- - -	1,212 0 0	- - -	- - -	- - -	- - -	- - -
6. Dudley and Brettell Lane -	240 12 0	- - -	4,602 10 0	- - -	- - -	- - -	6 10 0	- - -
7. Dudley, Hales Owen, and Broma- sgrove - - -	429 8 7	- - -	1,181 5 0	- - -	- - -	- - -	- - -	- - -
8. Dudley and New Inn - - -	5 15 1	- - -	427 10 0	- - -	- - -	- - -	- - -	- - -
9. Dudley, Pedmore, and Rowley -	- - -	172 19 0	1,107 10 0	- - -	- - -	- - -	275 0 0	- - -
10. Evesham, First District, Pershore Division - - -	176 2 3	- - -	485 0 0	- - -	- - -	- - -	- - -	- - -
11. Ditto, Stonebow Division -	221 3 4	- - -	224 1 8	- - -	- - -	- - -	- - -	- - -
12. Evesham and Alcester, Evesham District - - -	100 17 0	- - -	205 10 0	- - -	- - -	- - -	- - -	- - -
13. Hundred House, First District -	373 6 8	- - -	933 5 8	17 0 0	- - -	- - -	5 5 8	- - -
14. Ditto, Second District - -	53 15 1	- - -	144 0 0	117 0 0	- - -	- - -	- - -	- - -
15. Inning's Lane - - -	72 3 4	- - -	89 18 4	- - -	- - -	- - -	- - -	- - -
16. Kidderminster - - -	140 8 8	- - -	2,830 0 0	- - -	- - -	1 2 0	37 16 0	- - -
17. Shelsley - - -	- - -	23 16 7	64 5 5	73 16 6	- - -	- - -	- - -	- - -
18. Stourbridge, First District -	1,080 7 5	- - -	2,991 1 8	- - -	- - -	- - -	0 19 0	- - -
19. Ditto, Second District -	579 3 10	- - -	1,336 13 4	- - -	- - -	- - -	3 10 0	- - -
20. Tenbury - - -	201 13 0	- - -	447 0 0	- - -	- - -	- - -	9 4 4	- - -
21. Tinker's Gate - - -	79 0 2	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -
22. Upton-upon-Severn - - -	163 10 7	- - -	763 10 0	- - -	- - -	- - -	- - -	- - -
23. Welch Gate - - -	598 14 5	- - -	652 1 8	- - -	- - -	- - -	3 14 2	- - -
24. Worcester: Barbourne Roads -	218 0 9	- - -	365 0 0	- - -	- - -	0 4 6	- - -	- - -
25. Ditto, Bransford Roads -	216 13 2	- - -	1,050 0 0	- - -	- - -	0 6 3	32 17 8	- - -
26. Ditto, Broadwas Roads -	63 16 8	- - -	1,040 0 0	- - -	- - -	0 12 6	16 18 0	- - -
27. Ditto, Henwick and Martley Roads - - -	- - -	233 6 10	1,340 0 0	- - -	- - -	0 15 6	41 3 5	- - -
28. Ditto, London and Stonebow Roads - - -	173 12 7	- - -	885 0 0	- - -	- - -	0 2 0	31 1 0	- - -
29. Ditto, Lowesmoor Roads -	3 16 4	- - -	370 0 0	- - -	- - -	- - -	30 13 0	- - -
30. Ditto, Powick Roads - - -	- - -	116 4 4	2,424 13 8	- - -	- - -	0 4 0	36 12 1	- - -
31. Ditto, Upton Roads - - -	57 16 10	- - -	470 0 0	- - -	- - -	1 3 0	5 16 0	- - -
£	6,461 11 4	546 6 8	29,738 2 5	347 9 0	- - -	4 9 9	546 13 1	- - -
COUNTY OF YORK.								
1. Balby to Worksop - - -	12 19 6	- - -	558 10 0	97 8 2	- - -	- - -	1 5 1	- - -
2. Barnsdale and Leeds, and Branch -	592 2 2	- - -	1,295 11 6	- - -	- - -	2 0 0	- - -	- - -
3. Barnsley and Grange Moor -	483 3 8	- - -	290 0 0	- - -	- - -	- - -	14 10 2	- - -
4. Barnsley and Pontefract - -	965 5 6	- - -	650 0 0	- - -	- - -	- - -	19 8 8	- - -
5. Barnsley and Shepley Lane Head -	135 13 7	- - -	207 18 4	- - -	- - -	- - -	4 1 3	- - -
6. Bawtry and Selby - - -	453 5 1	- - -	500 10 0	- - -	- - -	- - -	- - -	- - -
7. Bawtry and Tinsley - - -	- - -	19 6 2	716 0 0	- - -	- - -	- - -	0 12 3	- - -
8. Beverley, Hessle, and North Cave -	- - -	179 9 6	529 0 0	137 0 0	84 18 0	- - -	- - -	- - -
9. Beverley and Kexby Bridge -	248 19 10	- - -	810 16 8	- - -	- - -	- - -	4 8 7	- - -
10. Beverley, Molescroft, &c. -	- - -	48 14 5	800 0 0	175 19 4	- - -	- - -	25 0 0	- - -
11. Birstal and Huddersfield -	431 9 3	- - -	1,341 13 4	- - -	- - -	- - -	99 4 8	- - -
12. Boroughbridge to Catterick and Piersebridge - - -	- - -	96 3 3	684 1 6	- - -	- - -	- - -	2 5 0	- - -

a Contract work.

b For 1½ years.

EXPENDITURE.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of		
INCOME.	Labour.	and Carriage of Materials.	for Surface Repairs.	purchased.	done in obtaining Materials.	Bills.	Treasurer.	Clerk.	Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
24. 343 0 6	78 5 5	23 13 8	97 4 10	- - -	8 18 0	8 14 10	- - -	5 5 0	15 0 0
25. 766 15 5	239 11 7	84 18 10	153 13 1	- - -	5 18 6	36 8 10	- - -	35 0 0	46 0 0
26. 366 7 6	90 10 0	118 18 4	70 10 11	- - -	- - -	23 5 2	- - -	15 0 0	13 0 0
27. 890 0 0	146 8 4	189 18 6	175 9 0	- - -	25 7 0	74 11 1	10 0 0	50 0 0	25 0 0
28. 338 1 3	92 12 11	71 3 9	81 3 9	- - -	5 12 6	14 1 6	- - -	16 0 0	15 0 0
29. 1,581 0 1	451 16 1	357 13 10	423 10 9	5 0 0	43 11 9	95 12 2	- - -	60 0 0	150 0 0
30. 815 0 2	a 519 8 11	- - -	- - -	- - -	- - -	26 15 4	30 0 0	30 0 0	40 0 0
31. 871 7 0	197 13 1	184 9 4	131 6 0	- - -	- - -	32 19 6	- - -	25 0 0	60 0 0
32. 251 6 3	61 17 5	64 6 7	41 1 9	- - -	8 2 0	11 15 4	- - -	34 0 0	15 0 0
21,823 4 6	7,942 15 11	2,826 9 9	3,391 0 2	5 0 0	218 12 4	1,114 13 3	214 12 0	755 9 0	1,465 16 0
1. 801 12 5	149 2 4	75 6 0	105 17 10	- - -	16 1 6	19 0 11	- - -	31 10 0	80 0 0
2. 875 0 0	220 6 0	73 14 6	68 11 6	- - -	- - -	20 9 8	- - -	30 0 0	70 0 0
3. 218 18 6	29 2 6	47 14 10	22 17 6	- - -	- - -	11 1 10	3 0 0	5 0 0	12 10 0
4. 290 0 4	163 13 5	74 13 2	2 5 0	- - -	- - -	10 6 2	- - -	6 0 0	30 0 0
5. 1,212 0 0	357 13 6	66 1 9	85 16 4	- - -	4 0 0	100 13 0	- - -	35 0 0	55 0 0
6. 4,609 0 0	761 10 3	262 14 0	810 18 0	150 0 0	50 0 0	175 1 5	20 0 0	70 0 0	162 10 0
7. 1,181 5 0	224 6 0	117 0 7	107 13 11	- - -	- - -	18 19 9	5 0 0	25 0 0	28 15 0
8. 427 10 0	138 18 6	35 8 0	28 7 4	- - -	- - -	16 8 10	5 0 0	5 0 0	17 10 0
9. 1,382 10 0	333 9 11	176 15 0	168 4 7	- - -	- - -	50 0 5	10 0 0	35 0 0	61 5 0
10. 485 0 0	218 7 0	36 16 2	58 7 8	- - -	0 19 0	58 19 1	15 15 0	15 15 0	32 0 0
11. 224 1 8	137 6 8	21 6 4	4 14 10	- - -	0 19 0	19 18 11	- - -	6 6 0	b 30 0 0
12. 205 10 0	84 1 10	13 16 10	21 3 2	- - -	0 19 0	22 9 2	- - -	16 0 0	15 0 0
13. 955 11 4	359 12 9	151 4 9	6 17 5	- - -	- - -	20 10 10	- - -	23 0 0	90 0 0
14. 261 0 0	52 7 0	10 14 11	0 18 0	- - -	- - -	18 4 6	- - -	3 0 0	- - -
15. 89 18 4	34 2 4	1 3 5	6 4 1	- - -	- - -	4 1 4	- - -	5 0 0	5 0 0
16. 2,868 18 0	1,173 10 10	290 0 1	211 9 2	- - -	8 15 6	87 0 7	- - -	60 0 0	254 8 0
17. 138 1 11	23 19 0	18 7 6	35 12 6	- - -	- - -	0 8 7	- - -	- - -	5 0 0
18. 2,992 0 8	a 1,732 1 7	- - -	- - -	- - -	- - -	315 6 7	- - -	56 5 0	104 5 0
19. 1,340 3 4	a 616 11 0	- - -	- - -	- - -	- - -	188 15 8	- - -	18 15 0	35 15 0
20. 456 4 4	171 9 3	105 3 3	- - -	- - -	1 0 10	10 8 2	- - -	18 0 0	50 0 0
21. 60 0 0	- - -	- - -	- - -	- - -	- - -	0 13 0	- - -	3 0 0	- - -
22. 763 10 0	193 7 5	100 3 1	132 19 6	- - -	3 13 6	47 16 0	- - -	15 15 0	35 0 0
23. 655 15 10	172 12 2	215 12 5	1 15 0	- - -	- - -	20 14 5	- - -	18 0 0	45 0 0
24. 365 4 6	93 0 6	39 12 6	79 3 0	- - -	- - -	27 7 5	- - -	4 14 8	14 4 6
25. 1,083 3 11	255 9 8	198 12 11	288 6 2	- - -	24 7 3	45 4 6	- - -	13 12 4	40 11 11
26. 1,057 10 6	164 7 9	180 16 9	207 8 0	- - -	22 7 0	39 5 6	- - -	13 9 0	40 4 2
27. 1,381 18 11	310 14 0	279 6 4	339 18 0	- - -	61 7 9	42 19 6	- - -	17 5 4	51 16 1
28. 916 3 0	217 15 7	101 13 8	195 12 11	- - -	9 8 6	46 5 10	- - -	11 9 4	34 15 9
29. 400 13 0	112 9 8	49 9 1	93 17 11	- - -	0 13 0	17 19 11	- - -	4 16 0	14 6 11
30. 2,461 9 9	265 0 0	236 14 7	414 14 6	- - -	- - -	123 7 6	- - -	33 11 4	100 16 10
31. 476 19 0	145 8 2	78 5 0	92 4 5	- - -	6 10 10	26 15 10	- - -	6 2 0	18 3 10
30,636 14 3	8,911 16 7	3,058 7 5	3,591 18 3	150 0 0	211 2 8	1,606 14 10	58 15 0	606 6 0	1,533 18 0
1. 657 3 3	124 11 10	86 0 9	70 18 1	- - -	3 10 0	14 6 3	- - -	28 16 2	30 0 0
2. 1,297 11 6	- - -	- - -	- - -	- - -	- - -	16 17 2	6 0 0	15 0 0	36 18 0
3. 304 10 2	- - -	- - -	- - -	- - -	- - -	34 15 2	- - -	20 0 0	- - -
4. 669 8 8	c 83 1 1	- - -	- - -	- - -	- - -	32 19 0	- - -	25 0 0	3 3 0
5. 211 19 7	d 40 0 0	- - -	- - -	- - -	- - -	7 2 5	- - -	21 4 8	15 0 0
6. 500 10 0	0 9 0	- - -	90 16 6	- - -	- - -	- - -	- - -	24 8 9	- - -
7. 716 12 3	144 19 3	113 19 5	54 1 6	- - -	- - -	10 3 0	- - -	27 14 2	30 0 0
8. 750 18 0	157 11 1	16 15 4	202 10 8	- - -	- - -	32 5 1	- - -	10 0 0	50 0 0
9. 815 5 3	178 0 4	135 4 10	162 14 3	- - -	- - -	47 0 8	- - -	10 0 0	40 0 0
10. 1,000 19 4	233 8 1	60 6 10	288 10 11	- - -	- - -	38 7 10	- - -	10 0 0	- - -
11. 1,440 18 0	438 17 4	450 16 9	678 1 9	- - -	1 11 6	91 5 6	- - -	30 0 0	70 0 0
12. 686 6 6	366 16 0	71 0 3	17 10 8	- - -	- - -	12 11 7	15 0 0	30 0 0	95 0 0

c Allowance to townships.

d Paid to parishes.

NAMES OF COUNTIES AND TRUSTS.		EXPENDITURE—continued.						
		20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF WILTS—cont.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
24. Swindon, Calne, and Cricklade, Third District	-	4 14 6	216 15 5	- - -	- - -	14 19 4	- - -	473 11 -
25. Swindon and Christian Malford	-	- - -	164 19 0	- - -	- - -	2 16 0	- - -	769 5 10
26. Swindon and Cold Harbour	-	- - -	32 18 2	- - -	- - -	1 17 8	- - -	366 0 3
27. Swindon, Hungerford, and Marl- borough (united)	-	- - -	74 14 8	35 0 0	a 100 0 0	15 19 0	- - -	922 7 7
28. Swindon and Marlborough	-	- - -	23 15 5	- - -	- - -	0 14 2	- - -	320 4 0
29. Trowbridge	-	- - -	22 4 10	2 14 6	- - -	95 8 3	- - -	1,707 12 2
30. Warminster	-	12 0 0	- - -	44 3 1	- - -	48 4 9	- - -	750 12 1
31. Westbury	-	- - -	57 0 0	- - -	b 165 0 0	19 5 1	- - -	872 13 0
32. Wootton Bassett and Marlborough	-	- - -	18 1 7	- - -	- - -	0 10 0	- - -	254 14 8
£		358 8 6	2,118 12 2	190 10 0	1,533 16 6	730 0 6	- - -	22,865 16 1
COUNTY OF WORCESTER.								
1. Birmingham and Bromsgrove	-	- - -	57 1 5	- - -	c 283 0 0	18 3 6	- - -	835 3 6
2. Birmingham, Redditch, and Per- shire	-	4 5 10	211 5 5	40 0 0	d 161 18 10	35 13 0	- - -	936 4 9
3. Broadway and Mickleton	-	- - -	39 10 0	- - -	- - -	2 0 0	- - -	172 16 8
4. Doglane Gate	-	6 8 8	31 5 10	- - -	- - -	9 4 2	- - -	333 16 5
5. Droitwich Roads	-	7 7 0	173 10 0	- - -	350 0 0	12 5 0	- - -	1,247 6 7
6. Dudley and Brettell Lane	-	38 7 0	1 0 0	389 3 10	- - -	f 1,425 10 5	- - -	4,316 14 11
7. Dudley, Hales Owen, and Broms- grove	-	10 0 10	6 17 2	- - -	295 13 4	36 7 0	- - -	875 13 7
8. Dudley and New Inn	-	5 9 4	- - -	- - -	- - -	29 3 5	- - -	281 5 5
9. Dudley, Pedmore, and Rowley	-	11 19 0	120 8 3	- - -	- - -	177 4 6	- - -	1,144 6 8
10. Evesham, First District, Pershore Division	-	1 3 10	- - -	- - -	- - -	20 6 0	- - -	458 8 9
11. Ditto, Stonebow Division	-	- - -	- - -	- - -	- - -	4 15 0	- - -	225 6 9
12. Evesham and Alcester, Evesham District	-	1 11 6	21 16 10	- - -	100 0 0	12 5 1	- - -	309 3 5
13. Hundred House, First District	-	17 7 3	73 4 4	- - -	g 375 0 0	31 14 9	- - -	1,148 12 1
14. Ditto, Second District	-	10 3 7	- - -	- - -	105 19 5	6 10 9	- - -	207 18 2
15. Inning's Lane	-	1 0 0	4 17 2	- - -	- - -	9 17 0	- - -	71 5 4
16. Kidderminster	-	2 13 8	103 17 2	- - -	- - -	28 16 5	- - -	2,220 11 5
17. Shelsley	-	- - -	13 0 0	- - -	50 0 0	6 16 6	- - -	153 4 1
18. Stourbridge, First District	-	- - -	180 17 10	- - -	490 9 0	34 3 1	- - -	2,913 8 1
19. Ditto, Second District	-	- - -	27 10 8	150 0 0	332 16 3	15 18 0	- - -	1,386 1 7
20. Tenbury	-	- - -	10 0 0	72 0 0	100 0 0	5 12 10	- - -	543 14 4
21. Tinker's Gate	-	0 13 4	9 1 0	- - -	- - -	1 7 0	- - -	14 14 4
22. Upton-upon-Severn	-	3 2 11	47 6 8	- - -	100 0 0	45 3 0	- - -	724 7 1
23. Welch Gate	-	10 6 2	65 1 2	- - -	h 364 16 8	21 15 10	- - -	935 13 10
24. Worcester: Barbourne Roads	-	2 10 11	- - -	196 7 8	- - -	23 17 3	- - -	480 18 5
25. Ditto, Bransford Roads	-	1 1 10	9 18 10	- - -	300 0 0	18 3 7	- - -	1,195 9 0
26. Ditto, Broadwas Roads	-	1 1 8	13 2 9	- - -	- - -	11 17 0	- - -	693 19 7
27. Ditto, Henwick and Martley Roads	-	1 7 10	- - -	- - -	- - -	40 0 5	- - -	1,144 15 3
28. Ditto, London and Stonebow Roads	-	4 12 2	- - -	- - -	- - -	47 7 5	- - -	669 1 2
29. Ditto, Lowesmoor Roads	-	1 18 3	94 0 9	- - -	- - -	5 15 3	- - -	395 6 9
30. Ditto, Powick Roads	-	714 16 11	- - -	- - -	- - -	107 9 4	- - -	1,996 11 0
31. Ditto, Upton Roads	-	2 14 3	- - -	68 1 0	- - -	32 4 3	- - -	476 9 7
£		862 3 9	1,314 13 3	915 12 6	3,409 13 6	2,277 6 9	- - -	28,508 8 6
COUNTY OF YORK.								
1. Balby to Worksop	-	45 6 5	93 0 11	- - -	- - -	31 16 8	- - -	528 7 1
2. Barnsdale and Leeds, and Branch-	-	- - -	379 8 5	- - -	i 801 10 0	18 4 4	- - -	1,273 17 11
3. Barnsley and Grange Moor	-	- - -	90 10 9	- - -	d 145 0 0	- - -	- - -	290 5 11
4. Barnsley and Pontefract	-	23 18 3	250 2 3	- - -	k 486 1 7	20 2 0	- - -	924 7 2
5. Barnsley and Shepley Lane Head	-	- - -	64 15 7	- - -	- - -	12 5 0	- - -	160 7 8
6. Bawtry and Selby	-	- - -	- - -	- - -	- - -	11 2 4	- - -	126 16 7
7. Bawtry and Tinsley	-	- - -	165 1 7	- - -	- - -	19 0 8	- - -	564 19 7
8. Beverley, Hessle, and North Cave	-	40 4 1	110 9 0	- - -	- - -	30 8 6	84 18 0	735 1 9
9. Beverley and Kexby Bridge	-	- - -	13 14 11	- - -	200 0 0	0 19 4	- - -	787 14 4
10. Beverley, Molescroft, &c.	-	- - -	62 0 5	8 10 0	200 0 0	12 8 8	- - -	913 12 9
11. Birstal and Huddersfield	-	47 4 1	- - -	- - -	- - -	257 12 11	- - -	2,065 9 10
12. Boroughbridge to Catterick and Piersebridge	-	- - -	28 18 8	- - -	- - -	20 0 0	- - -	656 17 2
a For debts of 145 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i>		b For debts of 250 <i>l.</i>		c For debts of 293 <i>l.</i>		d For debts of 200 <i>l.</i>		
h For debts of 466 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i>		i For debts of 816 <i>l.</i> 17 <i>s.</i>		k Including 2 <i>l.</i> 16 <i>s.</i> 9 <i>d.</i> deducted from the debt in 1858, but not paid until now				

(Continued from page 75.)

	DEBTS.						ARREARS OF INCOME.					
	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
	Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
24.	2,750 0 0	5	- - -	2,415 14 7	- - -	5,165 14 7	- - -	- - -	- - -	- - -	34 11 9	34 11 9
25.	4,255 0 0	4	- - -	66 6 7	- - -	4,321 6 7	- - -	- - -	- - -	- - -	88 18 1	88 18 1
26.	675 0 0	5	- - -	- - -	- - -	675 0 0	- - -	- - -	- - -	- - -	188 12 1	188 12 1
27.	1,354 16 7	5	- - -	- - -	- - -	1,354 16 7	- - -	- - -	- - -	- - -	30 2 4	30 2 4
28.	487 10 0	5	- - -	- - -	- - -	487 10 0	- - -	- - -	- - -	- - -	115 8 8	115 8 8
29.	571 0 0	4	- - -	- - -	- - -	571 0 0	- - -	- - -	- - -	- - -	124 8 10	124 8 10
30.	- - -	-	106 18 9	- - -	69 16 7	176 15 4	- - -	- - -	- - -	- - -	- - -	- - -
31.	1,650 0 0	3	- - -	- - -	- - -	1,650 0 0	- - -	- - -	- - -	- - -	31 2 0	31 2 0
32.	1,750 0 0	1	- - -	- - -	3 8 5	1,753 8 5	- - -	- - -	- - -	- - -	- - -	- - -
	63,627 11 1	- -	575 12 0	3,528 17 5	216 15 7	67,948 16 1	50 3 4	17 0 0	- - -	116 13 4	4,895 5 2	5,079 1 10
1.	840 4 0	4	- - -	7 16 9	- - -	848 0 9	- - -	- - -	16 0 0	- - -	287 6 7	303 6 7
2.	5,075 0 0	4	- - -	295 16 2	- - -	5,370 16 2	- - -	- - -	- - -	- - -	503 16 4	503 16 4
3.	1,071 7 11	3 & 3½	128 12 1	- - -	- - -	1,200 0 0	- - -	- - -	- - -	- - -	48 16 11	48 16 11
4.	1,145 0 0	3	- - -	16 6 6	- - -	1,161 6 6	20 18 4	- - -	- - -	- - -	192 11 11	213 10 3
5.	4,050 0 0	3¼	- - -	75 18 9	- - -	4,125 18 9	- - -	- - -	36 10 0	- - -	51 11 2	88 1 2
6.	- - -	-	202 0 1	- - -	- - -	202 0 1	- - -	- - -	- - -	- - -	532 17 1	532 17 1
7.	- - -	-	62 15 2	- - -	- - -	62 15 2	- - -	- - -	- - -	- - -	735 0 0	735 0 0
8.	2,425 18 0	2	10 10 0	48 10 5	- - -	2,484 18 5	- - -	- - -	- - -	- - -	151 19 8	151 19 8
9.	1,390 0 0	3	126 5 11	2,049 16 2	- - -	3,566 2 1	- - -	- - -	- - -	- - -	65 4 4	65 4 4
10.	- - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	202 13 6	202 13 6
11.	- - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	219 18 3	219 18 3
12.	350 0 0	5	- - -	- - -	- - -	352 16 5	- - -	- - -	5 0 0	- - -	- - -	5 0 0
13.	2,590 0 0	3	- - -	117 1 3	2 16 5	2,707 1 3	5 17 4	- - -	35 18 0	25 10 0	179 19 11	247 5 3
14.	2,039 19 11	none	- - -	- - -	- - -	2,039 19 11	- - -	- - -	- - -	- - -	106 16 11	106 16 11
15.	100 0 0	5	- - -	- - -	- - -	100 0 0	- - -	- - -	- - -	- - -	90 16 4	90 16 4
16.	2,500 0 0	4	92 11 8	44 3 0	- - -	2,636 14 8	- - -	- - -	1 17 6	- - -	788 15 3	790 12 9
17.	300 0 0	4	- - -	- - -	38 18 8	338 18 8	- - -	- - -	- - -	- - -	- - -	- - -
18.	3,101 4 2	5	- - -	- - -	- - -	3,101 4 2	- - -	- - -	- - -	- - -	1,159 0 0	1,159 0 0
19.	431 0 4	5	- - -	- - -	- - -	431 0 4	- - -	- - -	- - -	- - -	533 5 7	533 5 7
20.	200 0 0	4	- - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	114 3 0	114 3 0
21.	300 0 0	3	- - -	- - -	- - -	300 0 0	- - -	- - -	- - -	- - -	124 5 10	124 5 10
22.	450 0 0	4	15 8 0	- - -	- - -	465 8 0	- - -	- - -	- - -	- - -	202 13 6	202 13 6
23.	1,716 13 4	3½	- - -	101 2 9	- - -	1,817 16 1	59 6 8	- - -	- - -	- - -	318 16 5	378 3 1
24.	- - -	-	3 3 4	- - -	- - -	3 3 4	- - -	- - -	- - -	- - -	102 6 10	102 6 10
25.	- - -	-	12 2 4	- - -	- - -	12 2 4	- - -	- - -	22 13 4	- - -	104 8 1	127 1 5
26.	300 0 0	4½	4 12 10	- - -	- - -	304 12 10	- - -	- - -	- - -	- - -	427 7 7	427 7 7
27.	- - -	-	0 19 0	- - -	- - -	0 19 0	- - -	- - -	3 0 0	- - -	3 16 10	6 16 10
28.	- - -	-	0 12 9	- - -	- - -	0 12 9	- - -	- - -	13 7 1	- - -	420 14 5	434 1 6
29.	2,150 0 0	4½	8 13 0	- - -	- - -	2,158 13 0	- - -	- - -	2 7 6	- - -	9 2 7	11 10 1
30.	- - -	-	12 12 1	- - -	- - -	12 12 1	- - -	- - -	- - -	- - -	348 14 5	348 14 5
31.	- - -	-	0 6 5	- - -	- - -	0 6 5	- - -	- - -	- - -	- - -	58 6 3	58 6 3
	32,526 7 8	- -	681 4 8	2,756 11 9	41 15 11	36,005 19 2	86 2 4	- - -	136 13 5	25 10 0	8,085 5 6	8,333 11 3
1.	3,415 0 0	3	- - -	100 2 8	- - -	3,515 2 8	- - -	- - -	- - -	- - -	141 15 8	141 15 8
2.	10,658 18 1	3¼	- - -	- - -	- - -	10,658 18 1	- - -	- - -	- - -	- - -	615 15 9	615 15 9
3.	3,900 0 0	2½	- - -	48 10 0	- - -	3,948 10 0	- - -	- - -	- - -	- - -	497 7 11	497 7 11
4.	2,513 15 3	5	144 11 0	125 13 6	- - -	2,783 19 9	- - -	- - -	- - -	- - -	710 7 0	710 7 0
5.	15,466 9 0	3	80 9 6	83 18 10	- - -	5,630 17 4	- - -	- - -	- - -	- - -	187 5 6	187 5 6
6.	5,806 16 0	m 2½	- - -	- - -	- - -	5,806 16 0	- - -	- - -	- - -	- - -	826 18 6	826 18 6
7.	3,413 5 0	4¾	- - -	- - -	- - -	3,413 5 0	- - -	- - -	- - -	- - -	131 16 6	131 16 6
8.	2,275 0 0	5	- - -	2,932 0 0	163 13 3	5,370 13 3	- - -	- - -	- - -	- - -	- - -	- - -
9.	200 0 0	3	- - -	- - -	- - -	200 0 0	- - -	- - -	- - -	- - -	276 10 9	276 10 9
10.	2,000 0 0	3	- - -	- - -	- - -	2,000 0 0	- - -	- - -	- - -	- - -	38 12 2	38 12 2
11.	- - -	-	- - -	- - -	193 2 7	193 2 7	- - -	- - -	- - -	- - -	- - -	- - -
12.	850 0 0	3½	- - -	- - -	66 13 11	916 13 11	- - -	- - -	- - -	- - -	- - -	- - -

e A portion relinquished.

l No interest payable on 3,311l. 16s. 11d.

f Including lighting and watering 1,287l. 6s. 11d.

m Interest reduced, and arrears extinguished by consent of creditors.

g For debts of 500l.

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on 1st Jan. 1864.	Balance due to the Treasurers on 1st Jan. 1864.	4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.		
COUNTY OF YORK—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
13. Boroughbridge and Durham (part)	323 15 3	- - -	645 0 0	- - -	- - -	7 6 0	- - -	- - -		
14. Bradford and Huddersfield	2,269 13 8	- - -	1,615 0 0	- - -	- - -	- - -	83 19 7	- - -		
15. Bradford and Wakefield	200 18 8	- - -	1,800 0 0	- - -	- - -	0 0 6	18 6 8	- - -		
16. Brampton and Hooton Roberts	574 6 6	- - -	418 18 0	- - -	- - -	- - -	25 8 0	- - -		
17. Brighouse and Denholme Gate d	488 19 6	- - -	395 0 0	- - -	- - -	- - -	c 711 12 5	- - -		
18. Brough	57 0 6	- - -	265 3 0	- - -	- - -	- - -	- - -	- - -		
19. Collingham and York	59 7 1	- - -	246 13 4	- - -	- - -	- - -	0 10 0	- - -		
20. Colne and Broughton	150 16 8	- - -	215 7 1	- - -	- - -	- - -	- - -	- - -		
21. Dewsbury and Ealand	146 11 11	- - -	1,350 0 0	- - -	- - -	- - -	19 14 8	- - -		
22. Dewsbury and Leeds	521 11 3	- - -	1,101 5 0	- - -	- - -	- - -	8 8 6	- - -		
23. Doncaster to Bawtry	230 9 3	- - -	469 10 0	- - -	- - -	- - -	- - -	- - -		
24. Doncaster and Salter's Brook	463 13 3	- - -	825 0 0	- - -	- - -	- - -	34 13 7	- - -		
25. Doncaster and Selby	- - -	- - -	350 0 0	- - -	- - -	- - -	- - -	- - -		
26. Doncaster and Tadcaster	298 12 11	- - -	900 2 0	412 19 10	- - -	0 4 0	33 17 6	- - -		
27. Doncaster and Thorne	495 10 5	- - -	498 6 8	- - -	- - -	- - -	2 1 0	- - -		
28. Dudley Hill, Killinghall, and Harrogate	74 9 3	- - -	985 0 0	- - -	- - -	- - -	10 17 8	- - -		
29. Dunford District	111 11 5	- - -	172 13 4	- - -	- - -	- - -	26 18 3	- - -		
30. Elland and Brighouse	868 3 2	- - -	703 6 8	- - -	- - -	2 15 9	- - -	- - -		
31. Elland and Saddleworth	66 4 8	- - -	343 6 8	- - -	- - -	- - -	3 4 5	- - -		
32. Ferrybridge and Boroughbridge	38 18 0	- - -	675 0 0	15 0 0	120 0 0	0 8 0	68 0 0	- - -		
33. Gisburne and Long Preston	345 7 6	- - -	630 0 0	- - -	- - -	0 8 5	13 8 2	- - -		
34. Godley Lane	212 11 9	- - -	766 10 8	- - -	- - -	0 18 6	k 91 12 2	- - -		
35. Gomersal and Dewsbury	351 11 10	- - -	1,200 0 0	- - -	- - -	- - -	17 12 7	- - -		
36. Greenfield and Shepley Lane Head	254 2 3	- - -	298 13 4	- - -	- - -	0 7 9	5 3 2	- - -		
Halifax and Sheffield:—										
37. Halifax to Huddersfield	259 13 10	- - -	1,575 0 0	- - -	- - -	- - -	19 14 6	- - -		
38. Huddersfield to Penistone	- - -	108 7 4	796 0 0	- - -	- - -	- - -	5 1 10	- - -		
39. Third District	- - -	55 6 5	750 0 0	- - -	- - -	0 8 9	10 10 5	- - -		
40. Harrogate and Boroughbridge	243 19 6	- - -	525 0 0	60 0 0	- - -	0 8 0	0 14 7	- - -		
41. Harrogate and Hewick, and Ripon and Pateley Bridge (united)	339 13 10	- - -	1,447 13 4	- - -	- - -	0 2 6	7 6 0	- - -		
42. Hedon and Hull	337 10 0	- - -	662 6 0	199 15 1	70 5 6	- - -	11 11 0	- - -		
43. Hedon and Patrington	- - -	176 19 0	320 10 0	133 19 1	- - -	- - -	p 309 2 3	- - -		
44. Holme Lane End and Heckmond-wike	322 13 7	- - -	565 3 4	- - -	- - -	- - -	5 10 10	- - -		
45. Holmfirth District	134 12 0	- - -	101 5 0	- - -	- - -	0 3 0	9 17 1	- - -		
46. Huddersfield and New Hey	477 7 6	- - -	966 0 0	- - -	- - -	- - -	9 6 0	- - -		
47. Huddersfield and Woodhead	- - -	739 3 11	1,949 11 3	154 11 4	- - -	- - -	9 17 8	- - -		
48. Hull and Beverley	- - -	542 4 3	1,141 10 0	- - -	- - -	- - -	3 6 5	- - -		
49. Hull and Hedon New	229 1 5	- - -	448 12 4	- - -	- - -	- - -	q 255 2 0	- - -		
50. Hull, Hessle, and Ferriby	322 9 6	- - -	446 18 4	324 3 7	- - -	- - -	10 14 6	- - -		
51. Hull and Kirk Ella	168 8 3	- - -	455 10 0	47 18 0	- - -	- - -	- - -	- - -		
52. Keighley and Bradford	451 6 9	- - -	1,740 8 4	- - -	- - -	- - -	46 9 7	- - -		
53. Keighley and Halifax	- - -	61 3 8	1,700 0 0	- - -	- - -	0 16 0	19 13 0	- - -		
54. Keighley and Kendal, Yorkshire District	649 2 11	- - -	1,025 0 0	- - -	- - -	0 3 0	63 1 0	- - -		
55. Kirkstall, Otley, and Shipley	198 15 6	- - -	2,580 0 0	- - -	- - -	- - -	18 17 3	- - -		
56. Knaresbrough and Greenhamerton	94 2 7	- - -	122 0 0	- - -	- - -	0 1 3	- - -	- - -		
57. Knaresbrough and Pateley Bridge	185 4 5	- - -	228 16 10	- - -	- - -	- - -	- - -	- - -		
58. Leeds and Birstal	594 13 10	- - -	913 11 10	- - -	- - -	- - -	3 14 10	- - -		
59. Leeds and Collingham	298 15 4	- - -	450 0 0	- - -	- - -	- - -	5 12 1	- - -		
60. Leeds and Elland	- - -	54 3 0	2,750 0 0	- - -	- - -	- - -	20 17 11	- - -		
61. Leeds and Harrogate	102 5 0	- - -	2,528 11 5	- - -	- - -	- - -	6 14 0	- - -		
62. Leeds and Homefield Lane End	470 6 2	- - -	1,058 6 8	- - -	- - -	- - -	3 19 6	- - -		
63. Leeds and Otley	287 9 8	- - -	3,360 19 3	- - -	- - -	- - -	- - -	- - -		
64. Leeds and Roundhay	192 11 10	- - -	765 2 4	- - -	- - -	- - -	6 9 4	- - -		
65. Leeds and Wakefield	171 13 4	- - -	1,864 5 11	- - -	- - -	- - -	123 4 3	- - -		
66. Leeds and Whitehall	746 10 5	- - -	3,150 0 0	- - -	- - -	0 15 9	29 10 1	- - -		
67. Leeds, Woodhouse Carr, and Meanwoodside	164 15 5	- - -	589 18 7	- - -	- - -	- - -	2 5 0	- - -		
68. Lees and Hebdon Bridge	126 17 2	- - -	258 0 0	- - -	- - -	0 10 0	- - -	- - -		
69. Lockwood and Meltham	199 2 8	- - -	999 15 6	93 3 8	- - -	- - -	13 17 3	- - -		
70. Malton and Pickering	238 9 0	- - -	300 15 0	- - -	- - -	- - -	- - -	- - -		
71. Middleton-Tyas Lane End to Greta Bridge and Bowes	- - -	3 4 7	160 0 0	20 5 0	- - -	- - -	12 18 0	- - -		
72. Mytholmroyd and Blackstone Edge	112 11 9	- - -	223 6 8	- - -	100 0 0	0 2 6	- - -	- - -		
73. New Mill District	235 14 1	- - -	500 0 0	- - -	- - -	- - -	30 7 9	- - -		
74. Otley and Skipton	220 16 3	- - -	1,140 0 0	- - -	- - -	- - -	0 2 6	- - -		
75. Red House and Crofton	265 7 0	- - -	789 2 7	- - -	- - -	1 3 6	2 14 7	- - -		
76. Reeth and Tanhill	21 7 4	- - -	162 5 1	- - -	- - -	- - -	- - -	- - -		
Richmond and Lancaster:—										
77. Eastern District	22 19 8	- - -	307 0 0	- - -	- - -	- - -	- - -	- - -		
78. Western District	301 15 9	- - -	328 0 0	- - -	- - -	- - -	8 16 3	- - -		

a Allowance to townships.

b Trust ceased 1st November 1864.

h Allowance towards repairs.

i To accountant.

c Including proceeds of sale of toll-houses, &c. and 345l. 12s. 11d. subscriptions.

k Including 66l. 13s. 4d. from Wakefield and Halifax Road.

p Including 300l. from sale of land.

q Including 250l. from sale of toll-house and land.

r For 2 years.

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

79

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			
							Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13.	652 6 0	251 7 0	83 3 3	144 0 0	- - -	2 13 6	35 15 10	- - -	50 0 0	100 0 0
14.	1,698 19 7	a 510 11 0	- - -	- - -	- - -	- - -	30 18 3	- - -	30 0 0	21 0 0
15.	1,818 7 2	567 2 6	564 10 10	494 7 4	- - -	- - -	93 15 8	- - -	30 0 0	196 5 0
16.	444 6 0	10 0 0	- - -	- - -	- - -	- - -	- - -	1 0 4	25 0 0	- - -
17.	1,106 12 5	d 243 4 7	- - -	- - -	- - -	- - -	24 14 11	10 10 0	42 0 0	47 5 0
18.	265 3 0	- - -	- - -	- - -	- - -	- - -	6 5 0	- - -	3 3 0	- - -
19.	247 3 4	142 7 10	- - -	e 35 11 6	- - -	- - -	14 7 9	- - -	20 0 0	20 0 0
20.	215 7 1	d 24 6 9	- - -	- - -	- - -	- - -	1 18 4	- - -	10 0 0	7 0 0
21.	1,369 14 8	255 17 2	152 5 8	201 10 0	- - -	- - -	35 14 4	5 0 0	20 0 0	25 0 0
22.	1,109 13 6	- - -	- - -	- - -	- - -	- - -	1 13 6	- - -	f 18 15 0	- - -
23.	469 10 0	g 171 17 9	31 16 0	36 11 0	6 2 0	102 19 1	- - -	- - -	35 0 0	30 0 0
24.	859 13 7	h 508 14 10	- - -	- - -	- - -	54 1 0	- - -	- - -	50 0 0	35 0 0
25.	350 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
26.	1,347 3 4	345 7 6	97 5 8	290 0 3	- - -	- - -	54 9 6	- - -	20 0 0	100 0 0
27.	500 7 8	92 7 11	100 16 7	134 17 2	- - -	- - -	12 16 8	- - -	22 12 7	31 11 6
28.	995 17 8	- - -	- - -	162 0 0	- - -	- - -	49 1 1	- - -	- - -	18 0 0
29.	199 11 7	69 16 8	34 18 4	- - -	2 0 0	2 15 6	- - -	- - -	10 0 0	5 0 0
30.	706 2 5	- - -	- - -	- - -	- - -	9 13 0	- - -	- - -	20 0 0	15 0 0
31.	346 11 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	12 0 0	- - -
32.	878 8 0	461 18 1	14 6 0	69 19 9	- - -	- - -	36 13 7	- - -	10 0 0	65 0 0
33.	643 16 7	- - -	- - -	- - -	- - -	- - -	17 18 7	i 5 0 0	19 3 4	15 0 0
34.	859 1 4	l 216 13 4	- - -	- - -	- - -	- - -	17 7 8	5 5 0	20 0 0	- - -
35.	1,217 12 7	m 340 18 6	- - -	- - -	- - -	- - -	9 1 6	- - -	15 0 0	15 0 0
36.	304 4 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	20 0 0	10 0 0
37.	1,594 14 6	17 14 10	0 9 0	- - -	- - -	- - -	12 17 9	- - -	20 0 0	20 0 0
38.	801 1 10	n 121 10 5	- - -	- - -	98 0 0	- - -	11 13 10	- - -	15 15 0	25 0 0
39.	760 19 2	- - -	- - -	- - -	- - -	- - -	230 8 11	1 1 2	50 0 0	25 0 0
40.	586 2 7	184 3 5	68 2 1	82 9 1	- - -	- - -	20 17 10	10 0 0	8 0 0	35 0 0
41.	1,455 1 10	741 14 2	174 7 10	42 2 10	2 0 0	126 5 5	- - -	- - -	35 0 0	120 0 0
42.	943 17 7	190 13 2	15 5 1	363 6 9	- - -	13 9 6	- - -	- - -	10 0 0	20 0 0
43.	768 11 4	53 17 0	43 12 11	59 4 2	- - -	4 9 0	- - -	- - -	10 0 0	36 3 4
44.	570 14 2	104 7 11	88 18 1	61 4 0	- - -	6 5 6	- - -	- - -	20 0 0	15 0 0
45.	111 5 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	5 0 0
46.	975 6 0	- - -	- - -	- - -	- - -	14 15 7	- - -	- - -	10 10 0	20 0 0
47.	2,114 0 3	547 13 9	371 4 1	225 17 1	8 10 3	20 15 9	- - -	- - -	20 0 0	70 0 0
48.	1,144 16 5	294 14 9	121 1 0	526 4 11	- - -	99 15 2	- - -	- - -	10 0 0	65 0 0
49.	703 14 4	67 14 0	- - -	- - -	- - -	9 15 5	- - -	- - -	10 0 0	20 0 0
50.	781 16 5	118 1 3	31 13 6	256 18 1	- - -	1 16 0	- - -	- - -	10 0 0	15 0 0
51.	503 8 0	97 6 3	8 2 0	29 17 3	- - -	11 12 1	- - -	- - -	10 0 0	30 0 0
52.	1,786 17 11	g 517 2 1	181 3 6	492 0 1	- - -	32 11 9	- - -	- - -	10 10 0	99 19 8
53.	1,720 9 0	135 15 4	185 11 3	379 18 2	12 5 0	7 12 4	- - -	- - -	10 10 0	60 0 0
54.	1,088 4 0	5 11 6	6 13 3	24 11 11	- - -	20 4 4	4 0 0	- - -	16 0 0	16 0 0
55.	2,598 17 3	- - -	- - -	412 0 0	- - -	51 0 9	- - -	- - -	- - -	r 36 0 0
56.	122 1 3	0 4 0	- - -	- - -	- - -	2 11 9	- - -	- - -	8 0 0	15 0 0
57.	228 16 10	s 36 7 0	- - -	- - -	- - -	2 8 3	- - -	- - -	10 10 0	25 0 0
58.	917 6 8	n 285 0 0	- - -	- - -	- - -	37 8 9	- - -	- - -	30 0 0	- - -
59.	455 12 1	127 17 4	73 2 5	23 19 1	2 0 0	12 14 1	- - -	- - -	21 0 0	25 0 0
60.	2,770 17 11	m 2,000 0 0	- - -	- - -	- - -	34 11 5	- - -	- - -	30 0 0	- - -
61.	2,535 5 5	621 4 10	517 3 7	615 5 2	4 0 0	94 2 11	- - -	- - -	30 0 0	80 0 0
62.	1,062 6 2	n 300 0 0	- - -	- - -	- - -	19 2 8	- - -	- - -	20 0 0	5 0 0
63.	3,360 19 3	654 8 10	590 9 1	512 15 3	- - -	131 6 10	- - -	- - -	30 0 0	100 0 0
64.	771 11 8	166 14 6	136 16 5	187 19 0	- - -	30 2 7	- - -	- - -	25 0 0	25 0 0
65.	1,987 10 2	s 638 9 10	196 15 0	291 19 11	- - -	44 7 6	- - -	- - -	40 0 0	100 0 0
66.	3,180 5 10	a 809 16 2	- - -	- - -	- - -	45 9 0	- - -	- - -	30 0 0	35 0 0
67.	592 3 7	133 11 3	129 17 3	172 13 0	- - -	8 12 9	- - -	- - -	25 0 0	25 0 0
68.	258 10 0	- - -	- - -	- - -	- - -	7 12 10	5 0 0	- - -	7 10 0	2 2 0
69.	1,106 16 5	170 16 6	190 10 4	118 13 9	- - -	9 1 8	- - -	- - -	25 0 0	20 0 0
70.	300 15 0	t 294 0 0	- - -	- - -	- - -	3 5 1	- - -	- - -	12 12 0	- - -
71.	193 3 0	107 7 9	20 2 5	0 19 10	- - -	3 4 11	15 0 0	- - -	- - -	- - -
72.	323 9 2	2 10 1	- - -	- - -	- - -	11 8 11	5 0 0	- - -	5 0 0	5 0 0
73.	530 7 9	- - -	- - -	- - -	- - -	6 15 7	- - -	- - -	15 15 0	- - -
74.	1,140 2 6	a 115 1 1	- - -	- - -	- - -	14 9 4	10 10 0	- - -	21 0 0	10 10 0
75.	793 0 8	102 15 5	116 3 10	81 8 10	- - -	15 13 3	- - -	- - -	20 0 0	50 0 0
76.	162 5 1	83 5 10	40 0 0	- - -	- - -	3 16 1	4 0 0	- - -	6 0 0	18 0 0
77.	307 0 0	n 94 0 2	- - -	- - -	- - -	5 1 8	5 0 0	- - -	15 0 0	- - -
78.	336 16 3	- - -	- - -	- - -	- - -	9 15 1	7 10 0	- - -	15 0 0	- - -

d Including materials, &c.

e Including team labour.

f To receiver for mortgage.

g Including contract work.

l Paid to township.

m Contract work.

n Paid to townships.

o The roads are repaired by the lessee of the tolls.

s Including allowance to townships.

t Allowed for repairs of roads.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

(Continued from page 75.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20.	21.	22.	23.	24.	25.	26.
	Law Charges.	Interest of Debt.	Improvements.	Debts paid off.	Incidental Expenses.	Estimated Value of Statute Duty performed.	TOTAL EXPENDITURE.
COUNTY OF YORK—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13. Boroughbridge and Durham (part)	- - -	- - -	- - -	- - -	27 10 10	- - -	694 10 5
14. Bradford and Huddersfield	- - -	810 14 10	- - -	- - -	19 12 8	- - -	1,422 16 9
15. Bradford and Wakefield	3 10 6	58 10 0	33 13 5	- - -	34 16 7	- - -	2,076 11 10
16. Brampton and Hooton Roberts	22 15 0	210 13 6	13 17 3	66 13 4	19 9 9	- - -	369 9 2
17. Brighouse and Denholme Gate	140 15 0	44 5 0	- - -	a 1,041 0 11	1 16 6	- - -	1,595 11 11
18. Brough	300 1 3	59 14 2	10 0 0	- - -	- - -	- - -	379 3 5
19. Collingham and York	13 7 8	14 0 10	- - -	- - -	1 6 7	- - -	261 2 2
20. Colne and Broughton	- - -	48 0 0	- - -	c 99 0 0	6 16 8	- - -	197 1 9
21. Dewsbury and Ealand	- - -	102 19 3	- - -	- - -	6 5 6	- - -	804 11 11
22. Dewsbury and Leeds	- - -	233 0 2	- - -	1,066 11 0	23 16 0	- - -	1,343 15 8
23. Doncaster to Bawtry	14 15 1	- - -	- - -	- - -	22 2 0	- - -	451 2 11
24. Doncaster and Salter's Brook	- - -	69 14 8	- - -	- - -	5 5 0	- - -	722 15 6
25. Doncaster and Selby	2 2 0	- - -	- - -	347 18 0	- - -	- - -	350 0 0
26. Doncaster and Tadcaster	- - -	218 1 6	- - -	e 50 0 0	6 11 0	- - -	1,181 15 5
27. Doncaster and Thorne	- - -	99 0 0	- - -	- - -	7 15 10	- - -	501 18 3
28. Dudley Hill, Killinghall, and Harrogate	15 2 9	248 6 6	- - -	600 0 0	2 16 2	- - -	1,095 6 6
29. Dunford District	- - -	96 0 0	57 0 0	- - -	4 19 6	- - -	282 10 0
30. Elland and Brighouse	3 3 0	1,028 8 9	- - -	- - -	7 11 5	- - -	1,083 16 2
31. Elland and Saddleworth	3 13 7	150 0 0	- - -	- - -	6 10 8	- - -	172 4 3
32. Ferrybridge and Boroughbridge	- - -	128 13 1	- - -	- - -	12 11 9	120 0 0	919 2 3
33. Gisburne and Long Preston	9 10 3	135 4 5	- - -	348 0 0	11 5 0	- - -	561 1 7
34. Godley Lane	- - -	205 13 5	- - -	- - -	1 6 1	- - -	466 5 6
35. Gomersal and Dewsbury	6 1 8	97 15 1	- - -	700 0 0	- - -	- - -	1,183 16 9
36. Greenfield and Shepley Lane Head	3 13 7	- - -	1 4 3	1248 19 2	8 16 2	- - -	292 13 2
Halifax and Sheffield:—							
37. Halifax to Huddersfield	9 6 0	138 17 2	- - -	m 1,420 0 0	24 11 8	- - -	1,663 16 5
38. Huddersfield to Penistone	- - -	56 1 9	29 0 0	200 0 0	25 19 4	- - -	583 0 4
39. Third District	24 11 6	64 14 9	27 13 9	- - -	12 15 7	- - -	436 5 8
40. Harrogate and Boroughbridge	5 3 0	28.10 2	- - -	- - -	13 15 10	- - -	456 1 5
41. Harrogate and Hewick, and Ripon and Pateley Bridge (United)	33 9 1	45 12 9	221 19 3	- - -	37 10 11	- - -	1,580 2 3
42. Hedon and Hull	26 11 8	53 11 11	- - -	- - -	7 1 6	70 5 6	770 5 1
43. Hedon and Patrington	391 6 11	3 10 0	- - -	- - -	7 19 11	- - -	610 3 3
44. Holme Lane End and Heckmond-wike	15 15 0	97 17 6	- - -	e 95 0 0	- - -	- - -	504 8 0
45. Holmfirth District	- - -	30 0 0	- - -	- - -	3 12 0	- - -	48 12 0
46. Huddersfield and New Hey	- - -	204 14 5	- - -	o 647 18 1	19 1 2	- - -	916 19 3
47. Huddersfield and Woodhead	32 3 8	134 13 3	- - -	p 200 0 0	53 10 3	- - -	1,684 8 1
48. Hull and Beverley	29 15 9	27 9 9	- - -	- - -	45 4 8	- - -	1,215 6 0
49. Hull and Hedon New	11 11 2	196 9 1	230 8 9	- - -	13 19 4	- - -	559 17 9
50. Hull, Hessle, and Ferriby	- - -	61 3 3	- - -	- - -	25 0 4	- - -	519 12 5
51. Hull and Kirk Ella	26 4 5	101 3 0	- - -	- - -	4 4 5	- - -	318 9 5
52. Keighley and Bradford	10 15 1	58 13 8	- - -	300 0 0	63 16 10	- - -	1,766 12 8
53. Keighley and Halifax	12 9 4	147 10 11	- - -	444 4 10	6 2 7	- - -	1,401 19 9
54. Keighley and Kendal, Yorkshire District	- - -	411 15 3	- - -	q 655 18 7	51 17 10	- - -	1,212 12 8
55. Kirkstall, Otley, and Shipley	20 12 0	437 13 6	- - -	1,800 0 0	7 14 0	- - -	2,765 0 3
56. Knaresbrough and Greenhamerton	- - -	- - -	- - -	90 0 0	11 1 5	- - -	126 17 2
57. Knaresbrough and Pateley Bridge	- - -	102 13 11	- - -	- - -	9 16 2	- - -	186 15 4
58. Leeds and Birstal	- - -	105 18 1	- - -	600 0 0	- - -	- - -	1,058 6 10
59. Leeds and Collingham	- - -	39 8 6	- - -	300 0 0	2 6 8	- - -	627 8 1
60. Leeds and Elland	- - -	169 9 1	55 2 2	- - -	- - -	- - -	2,289 2 8
61. Leeds and Harrogate	- - -	81 11 0	- - -	- - -	26 7 1	- - -	2,069 14 7
62. Leeds and Homefield Lane End	- - -	845 1 3	- - -	- - -	- - -	- - -	1,189 3 11
63. Leeds and Otley	- - -	423 0 6	- - -	t 643 10 0	- - -	- - -	3,085 10 6
64. Leeds and Roundhay	- - -	20 0 10	- - -	- - -	17 9 10	- - -	609 3 2
65. Leeds and Wakefield	4 1 4	- - -	- - -	- - -	3 16 10	- - -	1,319 10 5
66. Leeds and Whitehall	- - -	338 14 8	- - -	x 2,127 19 0	17 17 4	- - -	3,404 16 2
67. Leeds, Woodhouse Carr, and Meanwoodside	17 1 7	132 2 3	- - -	- - -	11 18 3	- - -	655 16 4
68. Lees and Hebden Bridge	- - -	83 3 3	- - -	aa 130 5 8	9 16 5	- - -	245 10 2
69. Lockwood and Meltham	17 9 11	62 17 9	- - -	e 60 0 0	110 0 5	- - -	784 10 4
70. Malton and Pickering	1 0 0	- - -	- - -	- - -	5 9 0	- - -	316 6 1
71. Middleton-Tyas Lane End to Greta Bridge and Bowes	2 2 0	17 11 11	- - -	- - -	8 18 3	- - -	175 7 1
72. Mytholmroyd and Blackstone Edge	100 0 0	188 5 4	- - -	- - -	4 13 0	100 0 0	421 17 4
73. New Mill District	- - -	50 0 0	- - -	500 0 0	4 5 2	- - -	576 15 9
74. Otley and Skipton	15 15 11	145 8 11	- - -	ee 695 16 4	33 15 11	- - -	1,062 7 6
75. Red House and Crofton	- - -	83 16 7	- - -	ff 332 10 0	4 4 6	- - -	806 12 6
76. Reeth and Tannahill	1 11 6	3 12 0	- - -	- - -	7 4 6	- - -	167 9 11
Richmond and Lancaster:—							
77. Eastern District	- - -	22 2 2	- - -	gg 193 8 0	1 7 4	- - -	335 19 4
78. Western District	- - -	17 10 2	- - -	350 0 0	1 13 6	- - -	401 8 9

a For debts of 1,193l. 13s. 11d. b Reduced by new Local Act. c For debts of 130l. d Including 9,971l. 18s. 2d. not bearing interest.
h Including 1,094l. 2s. 6d. at 1d. per cent. i Reduced 138l. 15s. 4d., amount of interest improperly converted into principal in 1837.
o For debts of 981l. p For debts of 215l. 5s. q For debts of 1,300l. r Including 11,085l., the interest on which is postponed.
y Including 26,632l. 5s. 4d. not bearing interest. z Including 1,566l. 6s. 8d. at 3 per cent. aa For debts of 355l. 13s. 6d.
dd Including 3,569l. 2s. 6d. not bearing interest. ee For debts of 722l. 0s. 11d.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13.	-	-	-	-	-	-	-	-	-	281 10 10	281 10 10
14.	16,688 15 10	5	12 16 1	1,410 12 3	18,112 4 2	-	-	1 9 3	-	2,545 16 6	2,547 5 9
15.	1,500 0 0	4	-	-	57 6 0	1,557 6 0	-	-	-	-	-
16.	4,047 10 0	5	-	-	-	4,047 10 0	-	-	-	649 3 4	649 3 4
17.	-	-	-	-	-	-	-	-	-	-	-
18.	1,880 0 0	b3	-	-	56 19 11	1,936 19 11	-	-	-	-	-
19.	2,375 0 0	2	-	279 7 10	-	2,654 7 10	-	-	-	45 8 3	45 8 3
20.	2,270 0 0	2	-	47 8 0	-	2,317 8 0	-	-	-	169 2 0	169 2 0
21.	1,737 10 0	5	150 0 0	29 11 1	-	1,917 1 1	-	-	-	711 14 8	711 14 8
22.	3,235 14 2	5	-	52 18 3	-	3,288 12 5	-	-	-	287 9 1	287 9 1
23.	-	-	-	-	-	-	-	-	-	248 16 4	248 16 4
24.	1,435 3 10	5	-	278 15 5	-	1,713 19 3	-	-	-	600 11 4	600 11 4
25.	d20,471 18 2	5	3,229 6 11	15,662 0 0	-	39,363 5 1	-	-	-	-	-
26.	8,330 0 0	2½	-	13 15 0	-	8,343 15 0	70 17 0	206 17 6	25 0 0	25 6 8	464 0 10
27.	f2,023 0 0	g3	-	62 5 0	-	2,087 5 0	-	-	-	493 19 10	493 19 10
28.	4,400 0 0	5	-	-	24 19 7	4,424 19 7	-	-	-	-	-
29.	h2,054 2 6	g3	43 4 10	g7 2 0	-	2,104 9 4	-	-	21 7 6	28 13 0	50 0 6
30.	i10,797 12 1	5	-	1,293 4 11	-	12,090 17 0	-	-	-	490 9 5	490 9 5
31.	k7,403 0 0	5	-	7,952 8 0	-	15,355 8 0	-	-	-	240 11 6	240 11 6
32.	2,550 0 0	5	-	-	1 16 3	2,551 16 3	-	-	-	-	-
33.	3,945 8 4	3	-	-	-	3,945 8 4	-	-	-	428 2 6	428 2 6
34.	4,348 15 3	3	-	27 10 5	-	4,376 5 8	-	-	-	605 7 7	605 7 7
35.	3,000 0 0	3	108 18 5	-	-	3,108 18 5	-	-	-	385 7 8	385 7 8
36.	4,858 5 1	none	-	-	-	4,858 5 1	20 0 0	-	-	265 13 4	285 13 4
37.	3,627 5 0	3	-	26 4 4	-	3,653 9 4	-	-	-	190 11 11	190 11 11
38.	706 0 0	4	23 12 6	-	-	729 12 6	66 6 8	-	-	109 14 2	176 0 10
39.	1,294 19 9	5	-	-	-	1,294 19 9	-	-	-	269 7 1	269 7 1
40.	500 0 0	5	-	-	-	500 0 0	-	-	-	374 0 8	374 0 8
41.	925 0 0	5	-	-	-	925 0 0	-	-	-	214 13 5	214 13 5
42.	1,840 0 0	3	-	-	-	1,840 0 0	116 4 0	-	-	511 2 6	627 6 6
43.	1,800 0 0	b3	38 6 7	-	18 10 11	1,856 17 6	-	-	-	-	-
44.	2,400 0 0	4	110 10 2	96 0 0	-	2,606 10 2	-	-	-	388 19 9	388 19 9
45.	n5,444 18 0	2	170 13 9	16 12 6	-	5,632 4 3	-	-	1 6 0	197 5 1	198 11 1
46.	8,733 13 4	2½	-	81 13 4	-	8,815 6 8	88 0 0	-	-	535 14 3	623 14 3
47.	3,718 15 9	3	-	159 1 9	309 11 9	4,187 9 3	-	-	-	-	-
48.	575 0 0	5	-	-	612 13 10	1,187 13 10	-	-	-	-	-
49.	11,562 16 3	1¾	-	197 10 0	-	11,760 6 3	-	-	-	372 18 0	372 18 0
50.	2,100 0 0	3	-	-	-	2,100 0 0	-	19 9 0	-	584 13 6	604 2 6
51.	2,239 15 0	3½	-	-	-	2,239 15 0	-	47 18 0	-	353 6 10	401 4 10
52.	1,125 0 0	5	15 0 0	10 14 7	-	1,150 14 7	164 11 8	-	-	471 12 0	636 3 8
53.	2,464 15 11	4	-	-	-	2,464 15 11	-	-	-	257 5 7	257 5 7
54.	21,964 6 8	1¾	-	-	-	21,964 6 8	-	-	-	524 14 3	524 14 3
55.	6,200 0 0	5	-	-	-	6,200 0 0	-	-	-	32 12 6	32 12 6
56.	1,285 0 0	none	-	-	-	1,285 0 0	-	-	-	89 6 8	89 6 8
57.	3,373 3 3	3	-	-	-	3,373 3 3	-	-	-	227 5 11	227 5 11
58.	r14,085 0 0	3	-	-	-	14,085 0 0	-	-	-	453 13 8	453 13 8
59.	s9,220 0 0	3	-	-	-	9,220 0 0	-	-	-	126 19 4	126 19 4
60.	4,900 0 0	4	-	27 0 0	-	4,927 0 0	-	-	-	427 12 3	427 12 3
61.	1,720 0 0	4½ & 5	-	-	-	1,720 0 0	-	-	-	567 15 10	567 15 10
62.	16,620 0 0	5	-	3 14 9	-	16,623 14 9	-	-	-	343 8 5	343 8 5
63.	u8,000 0 0	5	-	199 12 6	-	8,199 12 6	-	-	-	562 18 5	562 18 5
64.	400 0 0	5	155 9 3	-	-	555 9 3	-	-	-	355 0 4	355 0 4
65.	-	-	-	-	-	250 0 0	361 14 8	-	-	839 13 1	1,201 7 9
66.	y37,150 2 5	3	-	-	-	37,150 2 5	-	-	-	522 0 1	522 0 1
67.	z4,994 4 5	2	114 10 7	19 3 1	-	5,127 18 1	-	-	-	101 2 8	101 2 8
68.	6,653 3 10	1½	-	-	-	6,653 3 10	-	-	-	139 17 0	139 17 0
69.	3,164 7 6	2	2 5 8	46 19 2	-	3,213 12 4	-	-	-	521 8 9	521 8 9
70.	-	-	-	-	-	-	-	-	-	222 17 11	222 17 11
71.	575 0 0	3	-	-	-	575 0 0	-	-	-	14 11 4	14 11 4
72.	bb6,480 0 0	cc 1½	-	-	-	6,480 0 0	-	-	28 6 8	14 3 7	42 10 3
73.	dd4,069 2 6	5	-	-	-	4,069 2 6	41 13 4	-	-	189 6 1	230 19 5
74.	3,797 15 1	3½	-	-	-	3,797 15 1	-	-	-	298 11 3	298 11 3
75.	3,240 0 0	3	-	11 6 1	-	3,251 6 1	58 13 11	-	-	251 15 2	310 9 1
76.	60 0 0	3	-	-	-	60 0 0	-	-	-	16 2 6	16 2 6
77.	330 13 8	4	-	-	5 19 8	336 13 4	-	-	-	-	-
78.	582 6 9	2½	-	-	-	582 6 9	-	-	-	237 3 3	237 3 3

e For debts of 100l.

f Mis-stated in previous Returns.

g Reduced by Provisional Order.

h Including 1,500l. at 4½ per cent.

i For debts of 561l. 18s. 8d.

m For debts of 1,461l. 5s.

n Including 3,944l. 18s. at 1d. per cent.

s Including 8,020l. at one penny per cent.

t For debts of 650l.

u Including 150l. at 4½ per cent.

x For debts of 2,182l. 10s. 3d.

bb Including 2,830l. not bearing interest.

cc Rate of interest reduced, and arrears extinguished by new Local Act.

ff For debts of 350l.

gg For debts of 242l. 4s.

1. NAMES OF COUNTIES AND TRUSTS.	2.	3.	INCOME.					
	Balance	Balance	4.	5.	6.	7.	8.	9.
	in Treasurer's Hands on 1st Jan. 1864.	due to the Treasurers on 1st Jan. 1864.	Revenue received from Tolls.	Parish Composition in lieu of Statute Duty.	Estimated Value of Statute Duty performed.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Toll.
COUNTY OF YORK—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
79. Richmond to Lucy Cross, and Gilling to Gatherley Moor	34 7 9	- - -	149 16 6	- - -	- - -	- - -	1 15 0	- - -
80. Richmond and Reeth	- - -	152 1 6	516 0 1	2 7 0	- - -	- - -	- - -	- - -
81. Rochdale to Halifax and Elland	785 5 0	- - -	4,020 0 0	- - -	- - -	1 12 9	37 4 3	- - -
82. Rotherham and Barnby Moor	568 5 9	- - -	650 0 0	- - -	- - -	- - -	19 10 0	- - -
83. Rotherham and Wortley	- - -	93 3 3	571 0 0	- - -	- - -	- - -	0 2 0	- - -
84. Rotherham and Pleasley	128 0 8	- - -	334 10 0	- - -	- - -	- - -	6 3 0	- - -
85. Rotherham and Swinton	831 1 9	- - -	845 0 0	- - -	- - -	- - -	17 8 0	- - -
86. Rotherham and Wentworth	61 18 8	- - -	530 0 2	- - -	- - -	- - -	8 19 0	- - -
87. Salterhebble, Stainland, and Sowerby Bridge	573 18 5	- - -	900 0 0	- - -	- - -	0 9 6	44 3 4	- - -
88. Seacroft to Scholes	21 8 5	- - -	80 0 0	- - -	- - -	- - -	1 6 4	- - -
89. Sedbergh	116 2 9	- - -	455 0 0	- - -	- - -	- - -	14 19 9	- - -
90. Selby and Leeds	371 5 8	- - -	940 0 0	197 5 0	- - -	- - -	10 8 8	- - -
91. Selby and Market Weighton	- - -	2 1 0	405 0 0	639 19 6	- - -	- - -	1 17 4	- - -
92. Sheffield and Tinsley	527 12 10	- - -	2,295 0 0	- - -	- - -	- - -	117 6 0	- - -
93. Shipley and Bramley	329 2 0	- - -	431 0 0	- - -	- - -	- - -	4 6 9	- - -
94. Skipton and Clitheroe	114 12 11	- - -	670 0 0	2 18 0	- - -	- - -	- - -	- - -
95. Skipton and Craco	- - -	61 4 7	355 11 0	29 7 1	- - -	- - -	0 14 9	- - -
96. Skipton and Knaresbrough	163 8 10	- - -	500 6 10	- - -	- - -	- - -	3 5 5	- - -
97. Stockton and Middlesbrough	576 2 1	- - -	475 19 5	- - -	- - -	- - -	- - -	e 800 0 0
98. Sunk Island	- - -	- - -	137 0 0	61 12 5	- - -	- - -	12 14 3	- - -
99. Tadcaster Bridge to Hob Moor Lane End	52 6 3	- - -	535 0 0	- - -	- - -	- - -	9 9 0	- - -
100. Tadcaster and Halton Dial	93 1 10	- - -	776 0 0	- - -	- - -	- - -	4 19 0	- - -
101. Tadcaster and Otley	228 11 3	- - -	915 0 0	- - -	- - -	- - -	2 17 10	- - -
102. Thirsk	- - -	103 10 4	856 0 0	165 10 0	- - -	2 0 0	10 0 0	- - -
103. Thirsk and Masham	135 9 9	- - -	146 0 0	- - -	- - -	- - -	- - -	- - -
104. Thirsk and Yarm	336 3 6	- - -	480 0 0	- - -	- - -	- - -	14 19 3	- - -
105. Tinsley and Doncaster (United)	10 13 9	- - -	1,305 0 0	- - -	- - -	- - -	42 15 0	- - -
106. Todmorden	87 18 1	- - -	3,100 2 11	- - -	- - -	3 10 6	57 3 4	- - -
107. Wadsley, Langset, and Sheffield	1,142 4 0	- - -	1,590 0 0	- - -	- - -	0 14 9	20 7 7	- - -
108. Wakefield and Aberford	277 16 0	- - -	675 0 0	- - -	- - -	- - -	4 2 5	- - -
109. Wakefield and Austerlands	195 14 2	- - -	3,258 2 7	- - -	- - -	- - -	96 1 4	- - -
110. Wakefield and Denby Dale	946 14 4	- - -	850 0 0	- - -	- - -	- - -	15 7 0	- - -
111. Wakefield and Halifax	547 3 4	- - -	1,787 10 0	- - -	- - -	- - -	68 7 8	- - -
112. Wakefield to Sheffield	134 13 11	- - -	2,057 11 10	- - -	- - -	0 9 6	0 19 7	- - -
113. Wakefield and Weeland	633 5 5	- - -	1,072 15 2	- - -	- - -	0 3 3	13 10 10	- - -
114. Wellington and Tong Lane End	330 8 10	- - -	714 6 7	- - -	- - -	- - -	0 11 9	- - -
115. Wetherby and Knaresbrough	148 11 4	- - -	400 0 0	- - -	- - -	- - -	- - -	- - -
116. Whitecross	62 1 8	- - -	260 0 0	105 0 0	- - -	- - -	0 5 6	- - -
117. Winston Bridge	97 11 0	- - -	301 6 8	- - -	- - -	- - -	16 0 0	- - -
118. Worksop to Attercliffe	166 1 7	- - -	922 10 0	- - -	- - -	0 5 0	- - -	- - -
119. Wortley, Armley, and Bramley	- - -	2,105 2 4	373 10 0	- - -	- - -	- - -	5 8 0	- - -
120. Wortley and Pudsey	- - -	29 0 6	56 14 11	- - -	- - -	- - -	- - -	- - -
121. Wyton and Flinton g	126 12 2	- - -	98 3 4	41 14 10	- - -	- - -	1 3 3	- - -
122. York and Boroughbridge	154 14 4	- - -	345 0 0	- - -	- - -	- - -	28 0 0	- - -
123. York to Kexby Bridge and Grim- ston to Stone Dale	816 7 9	- - -	1,101 5 0	- - -	- - -	0 9 0	13 0 8	- - -
124. York to Oswaldkirk Bank	110 9 10	- - -	569 5 4	241 11 2	- - -	- - -	2 0 0	- - -
125. York and Scarborough	234 17 1	- - -	2,053 0 0	446 17 10	381 5 4	0 6 0	7 0 0	- - -
£	33,387 12 7	4,630 19 0	109,260 11 0	3,811 5 11	756 8 10	29 3 5	3,169 16 1	800 0 0

a Contract work.

b Allowance to townships.

c Paid to townships.

d For 2 years.

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

83

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of	for Surface	purchased.	done in	Bills.	Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
79.	151 11 6	51 4 2	19 2 9	0 5 0	- - -	2 9 2	3 15 9	7 0 0	31 4 0	
80.	518 7 1	a 351 7 0	- - -	- - -	- - -	50 11 10	5 0 0	10 0 0	- - -	
81.	4,058 17 0	156 14 7	331 2 11	1,062 1 5	- - -	82 10 10	- - -	50 0 0	120 0 0	
82.	669 10 0	b 90 0 0	- - -	- - -	- - -	28 3 5	- - -	15 15 0	10 0 0	
83.	571 2 0	- - -	- - -	- - -	- - -	1 5 6	- - -	21 0 0	20 0 0	
84.	340 13 0	- - -	- - -	- - -	- - -	1 13 8	- - -	12 0 0	10 0 0	
85.	862 8 0	a 211 0 0	- - -	- - -	- - -	10 6 0	- - -	22 10 0	10 0 0	
86.	538 19 2	c 152 0 0	- - -	- - -	- - -	- - -	1 8 11	20 0 0	- - -	
87.	944 12 10	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -	
88.	81 6 4	- - -	- - -	- - -	- - -	- - -	- - -	d 10 0 0	2 10 0	
89.	469 19 9	77 0 0	41 0 4	53 15 5	1 0 0	56 13 1	10 0 0	15 0 0	37 12 0	
90.	1,147 13 8	301 0 6	180 5 10	130 9 3	- - -	60 16 3	- - -	30 0 0	60 0 0	
91.	1,046 16 10	190 4 4	71 12 2	449 13 3	- - -	13 9 0	- - -	15 15 0	44 0 0	
92.	2,412 6 0	a 1,065 0 0	- - -	- - -	- - -	61 9 6	- - -	40 0 0	30 0 0	
93.	435 6 9	- - -	- - -	- - -	- - -	6 12 2	- - -	- - -	4 0 0	
94.	672 18 0	114 12 6	30 0 3	71 2 11	8 6 4	3 0 9	10 10 0	21 0 0	15 0 0	
95.	385 12 10	174 16 9	- - -	1 1 0	- - -	- - -	- - -	- - -	- - -	
96.	503 12 3	b 151 0 0	- - -	- - -	- - -	10 12 1	10 0 0	20 0 0	25 0 0	
97.	1,275 19 5	57 6 6	- - -	21 4 10	- - -	12 7 6	- - -	- - -	5 0 0	
98.	211 6 8	53 16 5	15 19 3	121 9 2	- - -	11 3 2	- - -	5 0 0	- - -	
99.	544 9 0	202 16 5	77 5 6	153 10 7	- - -	20 1 3	- - -	15 0 0	55 0 0	
100.	780 19 0	295 5 10	152 9 9	36 5 2	3 6 0	46 17 0	- - -	30 0 0	60 0 0	
101.	917 17 10	330 2 8	81 2 3	114 3 10	13 3 0	67 17 8	- - -	20 0 0	50 0 0	
102.	1,033 10 0	319 11 10	109 3 0	215 14 11	2 16 8	8 10 0	- - -	40 0 0	80 0 0	
103.	146 0 0	- - -	- - -	- - -	- - -	4 6 1	5 0 0	5 0 0	- - -	
104.	494 19 3	b 99 6 8	- - -	- - -	- - -	23 15 1	15 0 0	25 0 0	25 0 0	
105.	1,347 15 0	a 900 0 0	- - -	- - -	- - -	2 9 2	- - -	50 0 0	37 10 0	
106.	3,160 16 9	1,251 9 8	582 3 7	126 13 3	13 0 0	166 14 3	25 0 0	25 0 0	100 0 0	
107.	1,611 2 4	- - -	- - -	- - -	- - -	13 19 11	5 5 3	25 0 0	20 0 0	
108.	679 2 5	b 347 10 0	- - -	- - -	- - -	8 12 2	- - -	20 0 0	30 0 0	
109.	3,354 3 11	1,145 3 1	858 14 1	710 19 8	30 9 10	59 16 10	1 14 4	31 10 0	150 0 0	
110.	865 7 0	- - -	- - -	- - -	- - -	62 1 1	- - -	25 0 0	15 0 0	
111.	1,855 17 8	b 1,328 13 4	- - -	- - -	- - -	16 17 0	- - -	30 0 0	25 0 0	
112.	2,059 0 11	a 1,128 4 8	- - -	- - -	- - -	37 17 7	- - -	70 0 0	60 0 0	
113.	1,086 9 3	109 9 10	138 0 1	135 3 8	0 5 0	37 2 6	- - -	20 0 0	50 0 0	
114.	714 18 4	151 17 0	85 12 0	80 17 8	- - -	41 1 10	- - -	30 0 0	52 0 0	
115.	400 0 0	161 1 6	24 14 6	66 12 1	4 4 0	19 11 3	5 0 0	10 10 0	35 0 0	
116.	365 5 6	54 17 9	- - -	213 14 9	- - -	4 15 5	- - -	10 0 0	20 0 0	
117.	317 6 8	145 7 11	29 0 0	3 9 0	- - -	1 8 8	- - -	10 0 0	- - -	
118.	922 15 0	a 300 0 0	- - -	- - -	- - -	10 16 9	15 0 0	27 18 8	10 0 0	
119.	378 18 0	f 303 0 0	- - -	- - -	- - -	9 9 6	- - -	- - -	- - -	
120.	56 14 11	14 18 3	4 16 6	4 4 2	- - -	16 13 10	- - -	- - -	- - -	
121.	141 1 5	31 10 0	0 10 0	56 13 9	- - -	2 16 5	- - -	5 0 0	10 0 0	
122.	373 0 0	158 4 6	71 8 0	24 6 0	4 10 0	14 17 1	- - -	10 0 0	35 0 0	
123.	1,114 14 8	346 15 4	162 15 1	370 19 2	- - -	47 3 10	- - -	25 0 0	110 0 0	
124.	812 16 6	212 19 0	207 9 2	91 12 4	- - -	5 6 4	- - -	15 0 0	52 10 0	
125.	2,888 9 2	1,012 3 3	36 7 3	1,036 6 1	- - -	88 12 7	20 0 0	20 0 0	200 0 0	
	117,827 5 3	30,469 7 2	8,631 4 8	13,447 17 10	98 0 0	150 2 4	3,451 19 3	247 10 9	2,403 8 4	4,106 3 6

e Borrowed without authority.

f Paid to parishes.

g Local Act expired November 1st 1864.

(Continued on page 84.)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE— <i>continued.</i>						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF YORK— <i>cont.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
79. Richmond to Lucy Cross, and Gilling to Gatherley Moor -	- - -	25 19 11	- - -	- - -	4 0 8	- - -	145 1 5
80. Richmond and Reeth -	- - -	87 11 3	- - -	- - -	13 10 3	- - -	518 0 4
81. Rochdale to Halifax and Elland -	- - -	293 18 1	25 9 10	a 792 0 0	126 1 0	- - -	4,039 18 8
82. Rotherham and Barnby Moor -	8 9 9	103 17 4	- - -	350 0 0	20 1 0	- - -	626 6 6
83. Rotherham and Wortley -	275 17 9	156 9 4	- - -	- - -	16 17 8	- - -	491 10 3
84. Rotherham and Pleasley -	24 4 2	95 1 2	- - -	c 89 18 6	13 19 10	- - -	246 17 4
85. Rotherham and Swinton -	38 18 6	80 14 5	- - -	d 628 17 0	55 9 4	- - -	1,057 15 3
86. Rotherham and Wentworth -	16 13 9	- - -	- - -	370 0 0	27 1 8	- - -	587 4 4
87. Salterhebble, Stainland, and Sowerby Bridge -	- - -	432 18 1	- - -	600 0 0	26 17 8	- - -	1,069 15 9
88. Seacroft to Scholes -	- - -	3 9 7	- - -	- - -	8 0 8	- - -	24 0 3
89. Sedbergh -	3 6 4	32 0 9	26 13 2	- - -	7 6 6	- - -	361 7 7
90. Selby and Leeds -	- - -	145 18 8	- - -	- - -	31 16 2	- - -	940 6 8
91. Selby and Market Weighton -	41 1 5	97 9 4	- - -	f 96 0 0	29 16 10	- - -	1,049 1 4
92. Sheffield and Tinsley -	43 10 7	27 11 0	439 4 9	800 0 0	129 2 1	- - -	2,635 17 11
93. Shipley and Bramley -	19 7 0	118 6 7	- - -	g 348 0 0	0 8 0	- - -	496 13 9
94. Skipton and Clitheroe -	- - -	194 1 7	- - -	114 0 0	23 8 6	- - -	605 2 10
95. Skipton and Craco -	- - -	23 15 0	25 0 4	- - -	6 6 4	- - -	230 19 5
96. Skipton and Knaresbrough -	9 4 0	122 19 4	- - -	150 0 0	7 13 10	- - -	506 9 3
97. Stockton and Middlesbrough -	1,046 7 3	269 12 0	397 13 7	- - -	1 17 10	- - -	1,811 9 6
98. Sunk Island -	- - -	- - -	- - -	- - -	3 18 8	- - -	211 6 8
99. Tadcaster Bridge to Hob Moor Lane End -	- - -	1 10 0	- - -	- - -	19 14 5	- - -	544 18 2
100. Tadcaster and Halton Dial -	- - -	41 7 1	- - -	- - -	10 13 8	- - -	676 4 6
101. Tadcaster and Otley -	3 18 6	143 18 4	- - -	i 160 0 0	0 10 0	- - -	984 16 3
102. Thirsk -	- - -	118 19 7	- - -	- - -	21 2 2	- - -	915 18 2
103. Thirsk and Masham -	22 12 1	37 18 11	- - -	128 1 3	8 3 10	- - -	211 2 2
104. Thirsk and Yarm -	- - -	221 0 3	- - -	- - -	12 12 0	- - -	421 14 0
105. Tinsley and Doncaster (United) -	74 12 4	87 4 7	48 3 9	- - -	165 13 11	- - -	1,365 13 9
106. Todmorden -	- - -	483 16 8	11 15 0	375 0 0	10 4 10	- - -	3,170 17 3
107. Wadsley, Langset, and Sheffield -	40 4 1	1,176 8 6	649 12 1	- - -	k 177 18 3	- - -	2,108 8 1
108. Wakefield and Aberford -	4 2 10	97 0 4	- - -	- - -	l 161 7 3	- - -	668 12 7
109. Wakefield and Austerlands -	80 9 10	11 3 8	- - -	9 0 0	272 19 0	- - -	3,362 0 4
110. Wakefield and Denby Dale -	- - -	704 19 9	- - -	- - -	5 1 11	- - -	812 2 9
111. Wakefield and Halifax -	36 1 8	50 3 8	71 10 0	100 0 0	5 17 6	- - -	1,664 3 2
112. Wakefield to Sheffield -	- - -	627 2 5	- - -	p 500 0 0	5 13 7	- - -	2,428 18 3
113. Wakefield and Weeland -	- - -	87 13 4	- - -	q 505 10 0	2 17 6	- - -	1,086 1 11
114. Wellington and Tong Lane End -	- - -	506 1 4	- - -	- - -	- - -	- - -	947 9 10
115. Wetherby and Knaresbrough -	8 16 2	- - -	- - -	- - -	5 2 9	- - -	340 12 3
116. Whitecross -	- - -	4 1 0	- - -	53 6 8	6 4 0	- - -	366 19 7
117. Winston Bridge -	- - -	66 10 0	- - -	r 50 0 0	8 19 7	- - -	314 15 2
118. Worksop to Attercliffe -	- - -	287 13 10	- - -	u 200 0 0	6 15 8	- - -	858 4 11
119. Wortley, Armley, and Bramley -	- - -	- - -	- - -	- - -	- - -	- - -	312 9 6
120. Wortley and Pudsey -	- - -	- - -	- - -	- - -	- - -	- - -	40 12 9
121. Wyton and Flinton -	5 14 6	- - -	- - -	144 0 0	x 11 8 11	- - -	267 13 7
122. York and Boroughbridge -	13 0 8	- - -	- - -	- - -	0 6 1	- - -	331 12 4
123. York to Kexby Bridge and Grim- ston to Stone Dale -	- - -	- - -	- - -	- - -	4 11 0	- - -	1,067 4 5
124. York to Oswaldkirk Bank -	- - -	113 17 6	- - -	y 100 0 0	2 8 9	- - -	801 3 1
125. York and Scarborough -	4 12 11	- - -	- - -	- - -	65 16 7	381 5 4	2,889 13 3
£	3,321 7 1	17,729 12 1	2,383 11 4	24,850 17 11	2,934 19 6	756 8 10	114,982 10 7

a For debts of 800*l.* *b* Including 588*l.* at 3 per cent. *c* For debts of 150*l.* *d* For debts of 655*l.* 18*s.* 7*d.*
k Including 1,700*l.* borrowed without authority. *i* For debts of 200*l.* *h* Including 148*l.* 6*s.* 10*d.* for temporary bridge.
o Due from Leeds and Whitehall Road. *p* For debts of 555*l.* *q* For debts of 550*l.*
t Rate of interest reduced, and arrears extinguished by Provisional Order. *u* For debts of 248*l.* 5*s.*

TURNPIKE TRUSTS IN ENGLAND AND WALES, 1864.

85

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Com- position for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
79.	650 0 0	4	-	-	650 0 0	-	-	-	-	40 17 10	40 17 10
80.	10,270 0 0	5	2,921 3 8	10,380 0 0	151 14 9	23,722 18 5	-	-	-	-	-
81.	5,478 2 6	5	-	-	-	5,478 2 6	-	-	-	804 3 4	804 3 4
82.	7,038 0 0	1½	-	-	-	7,038 0 0	-	-	-	611 9 3	611 9 3
83.	2,200 0 0	3	-	66 0 0	13 11 6	2,279 11 6	-	-	-	-	-
84.	3,741 2 8	2½	-	-	-	3,741 2 8	-	-	-	221 16 4	221 16 4
85.	1,258 11 9	4	-	-	-	1,258 11 9	-	-	-	635 14 6	635 14 6
86.	1,343 14 0	none	-	-	-	1,343 14 0	-	-	-	13 13 6	13 13 6
87.	12,069 18 8	4 & 5	-	13,007 12 0	-	25,077 10 8	-	-	-	448 15 6	448 15 6
88.	2,839 0 0	5	-	1,419 10 0	-	4,258 10 0	-	-	-	78 14 6	78 14 6
89.	806 0 0	4	-	6 17 6	-	812 17 6	-	-	-	224 14 11	224 14 11
90.	3,200 0 0	4½ & 5	-	-	-	3,200 0 0	-	-	-	578 12 8	578 12 8
91.	3,120 0 0	3	-	-	4 5 6	3,124 5 6	-	-	-	-	-
92.	-	-	70 0 0	-	-	70 0 0	-	-	-	304 0 11	304 0 11
93.	4,305 3 11	2½	-	106 7 5	-	4,411 11 4	35 18 4	-	-	267 15 0	303 13 4
94.	4,696 6 10	4	-	-	-	4,696 6 10	-	-	-	182 8 1	182 8 1
95.	2,560 0 0	4½	-	1,297 16 0	-	3,857 16 0	-	-	-	93 8 10	93 8 10
96.	2,695 0 0	4	-	-	-	2,695 0 0	-	-	-	160 11 10	160 11 10
97.	8,200 0 0	5	-	996 12 5	-	9,196 12 5	-	-	-	40 12 0	40 12 0
98.	-	-	-	-	-	-	-	-	-	-	-
99.	-	-	-	-	-	-	-	-	-	51 17 1	51 17 1
100.	900 0 0	4½ & 5	-	-	-	900 0 0	-	-	-	197 16 4	197 16 4
101.	2,800 0 0	5	-	3 10 0	-	2,803 10 0	1 9 11	-	-	161 12 10	163 2 9
102.	4,233 6 8	3	-	-	-	4,233 6 8	-	-	-	14 1 6	14 1 6
103.	1,295 7 0	3	-	-	-	1,295 7 0	-	-	-	70 7 7	209 3 7
104.	7,857 7 10	3	-	167 14 9	-	8,025 2 7	-	-	-	409 8 9	409 8 9
105.	1,744 7 4	5	25 0 0	-	7 5 0	1,776 12 4	-	-	-	-	-
106.	10,605 0 0	4½	-	-	-	10,605 0 0	-	-	-	421 17 0	77 17 7
107.	17,962 8 3	5	-	2,112 2 6	-	20,074 10 9	-	-	-	644 18 3	644 18 3
108.	2,590 0 0	3	-	13 10 0	-	2,603 10 0	-	-	-	288 5 10	288 5 10
109.	m 100 0 0	5	-	-	-	100 0 0	-	-	-	187 17 9	187 17 9
110.	n 16,891 12 2	2	-	234 11 0	-	17,126 3 2	-	-	-	999 18 7	999 18 7
111.	300 0 0	4½ & 5	-	365 14 0	-	665 14 0	-	-	-	06,123 0 0	738 17 10
112.	8,046 9 9	4 & 5	17 17 2	146 4 2	235 3 5	8,445 14 6	168 18 4	-	-	-	163 18 4
113.	2,650 0 0	3	-	-	-	2,650 0 0	88 3 0	-	-	-	633 12 9
114.	10,232 0 0	5	-	285 16 0	-	10,517 16 0	-	-	-	97 17 4	97 17 4
115.	-	-	-	-	-	-	-	-	-	207 19 1	207 19 1
116.	66 13 4	4½	-	-	-	66 13 4	-	-	-	60 7 7	60 7 7
117.	s 2,150 0 0	t 3	-	-	-	2,150 0 0	-	-	-	100 2 6	100 2 6
118.	9,701 15 0	3	66 0 8	978 12 0	-	10,746 7 8	-	-	-	230 11 8	230 11 8
119.	10,730 8 0	5	1,794 11 2	15,420 17 10	2,038 13 10	29,984 10 10	-	-	-	-	-
120.	3,415 0 0	5	-	4,427 7 9	12 18 4	7,855 6 1	-	-	-	-	-
121.	-	-	-	-	-	-	-	-	-	-	-
122.	-	-	-	-	-	-	-	-	-	196 2 0	196 2 0
123.	-	-	-	-	-	-	-	-	-	863 17 5	863 17 5
124.	3,955 0 0	2½	-	15 0 0	-	3,970 0 0	-	-	-	122 3 3	122 3 3
125.	50 0 0	3½	24 15 10	12 15 0	-	87 10 10	-	-	-	233 13 0	233 13 0
	554,022 19 4		9,569 3 9	82,767 5 7	3,975 0 0	650,334 8 8	1,282 10 10	274 4 6	49 2 9	6,737 6 4	35,576 8 3

e No interest payable unless a surplus after paying off $\frac{1}{20}$ th part of the debt.
 l Including 152*l*. 18*s*. 2*d*. invested for the Rector of Swillington.

f For debts of 120*l*.
 m Unclaimed.

g For debts of 390*l*. 15*s*. 9*d*.
 n Including 7,845*l*. 10*s*. not bearing interest.

r For debts of 100*l*.

s Reduced by omitting portion unclaimed.

x Including 7*l*. 6*s*. 5*d*. balance paid over to the Hedon and Hull Road.

y For debts of 160*l*.

W A L E S . - - - - -

1. NAMES OF COUNTIES AND TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on 1st Jan. 1864.		Balance due to the Treasurers on 1st Jan. 1864.		4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll		
COUNTY OF ANGLESEY.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s.
1. Beaumaris and Menai Bridge -	374	1 0	-	-	305	0 0	-	-	-	-	-	-
2. Shrewsbury and Holyhead -	1,231	8 9	-	-	4,520	18 0	-	-	-	-	61,544	17 0
£	1,605	9 9	-	-	4,825	18 0	-	-	-	-	1,544	17 0
COUNTY OF CARNARVON.												
1. Carnarvonshire -	778	13 4	-	-	3,710	3 0	-	-	-	-	127	3 9
2. Penmachno -	91	2 0	-	-	121	10 0	-	-	-	-	-	-
3. Porthdinllaen and Nanthwynant -	708	7 7	-	-	821	2 4	-	-	-	-	-	-
4. Ysppyty -	1	10 9	-	-	15	5 0	-	-	-	-	6	7 9
£	1,579	13 8	-	-	4,668	0 4	-	-	-	-	133	11 6
COUNTY OF DENBIGH.												
1. Barnhill and Wrexham -	76	7 10	-	-	430	0 0	-	-	-	-	-	-
2. Denbigh and Pentre Voelas -	52	10 3	-	-	96	15 0	-	-	50 0 0	-	0 13 6	-
3. Llanrwst -	118	11 5	-	-	659	19 9	-	-	-	-	94 12 0	-
4. Llanrwst and Abergele (new) -	265	10 4	-	-	365	1 6	323 13 4	-	-	0 3 0	-	-
5. Ruthin to Mold -	314	14 6	-	-	550	0 0	-	-	-	-	27 10 2	-
6. St. Asaph and Conway -	116	6 6	-	-	519	19 4	-	-	-	-	35 7 0	-
7. Wrexham to Denbigh through Ruthin -	261	2 4	-	-	1,058	7 7	-	-	-	-	42 7 7	-
8. Ditto, Cerrig-y-Druidion Branch -	-	-	-	-	141	12 5	-	-	-	-	-	-
9. Wrexham, Ruabon, and Llangollen -	249	10 7	-	-	1,148	11 1	-	-	-	1 5 6	62 0 0	-
£	1,454	13 9	-	-	4,970	6 8	323 13 4	50 0 0	1 8 6	262 10 3	-	-
COUNTY OF FLINT.												
1. Chester and Northop -	153	8 10	-	-	520	0 0	-	-	-	-	6 6 8	-
2. Denbigh and Rhyddlan -	121	5 4	-	-	450	0 0	-	-	-	-	39 3 9	-
3. Flint, Holywell, and Mostyn -	-	-	668 13 7	-	2,990	0 0	-	-	-	-	9 3 11	-
4. Lower King's Ferry -	502	19 2	-	-	1,175	0 0	409 2 3	-	-	-	260 2 6	-
5. Mold and Broughton and Branch -	325	15 7	-	-	420	0 0	-	-	-	-	20 0 0	-
6. Mold and Denbigh -	99	15 0	-	-	800	0 0	-	-	-	-	16 12 1	-
7. Overton District -	422	16 2	-	-	788	15 0	-	-	-	-	17 15 0	-
8. Pontblyddyn and Llandegla -	47	9 1	-	-	406	0 0	-	-	-	-	18 19 7	-
9. Whitechurch and Marchwiell -	82	8 5	-	-	717	8 4	-	-	-	-	34 0 0	-
10. Wrexham and Mold -	75	18 9	-	-	700	0 0	-	-	-	-	-	-
£	1,831	16 4	668 13 7	-	8,967	3 4	409 2 3	-	-	-	422 3 6	-
COUNTY OF MERIONETH.												
1. Aberdovey District -	53	13 10	-	-	280	6 8	-	-	1 15 6	-	-	-
2. Bala District -	89	9 11	-	-	901	0 0	-	-	-	-	-	-
3. Dolgelly, Mowddy, and Towyn -	32	11 5	-	-	1,307	17 8	-	-	-	-	1 0 0	-
4. Edeirnion -	180	4 5	-	-	598	0 0	-	-	0 0 6	-	17 1 9	-
5. Festiniog, Maentwrog, and Harlech -	341	4 2	-	-	710	14 2	-	-	-	-	20 0 0	-
£	697	3 9	-	-	3,797	18 6	-	-	1 16 0	38 1 9	-	-
(Note.—Traethbach Bridge and Road, no Return.)												

a For 5 years.

b Including 1,369*l*. 6*s*. 3*d*. unclaimed interest money.

c Including materials, &c.

- W A L E S .

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL INCOME.	Manual Labour.	Team Labour and Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Treasurer.	Salaries of		Surveyor.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 305 0 0	59 15 0	18 0 0	36 5 6	- - -	- - -	1 8 8	5 0 0	a 60 0 0	10 0 0	10 0 0
2. 6,065 15 0	c 2,873 6 10	- - -	- - -	- - -	52 8 0	93 7 3	- - -	180 0 0	242 11 6	242 11 6
6,370 15 0	2,933 1 10	18 0 0	36 5 6	- - -	52 8 0	94 15 11	5 0 0	240 0 0	252 11 6	252 11 6
1. 3,837 6 9	644 16 1	393 15 0	676 7 3	- - -	- - -	- - -	21 0 0	105 0 0	125 0 0	125 0 0
2. 121 10 0	62 8 0	3 8 1	- - -	- - -	- - -	- - -	- - -	5 5 0	5 5 0	5 5 0
3. 821 2 4	d 210 0 0	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	30 0 0	30 0 0
4. 21 12 9	7 2 0	- - -	- - -	- - -	- - -	- - -	- - -	3 3 0	3 0 0	3 0 0
4,801 11 10	924 6 1	397 3 1	676 7 3	- - -	- - -	- - -	21 0 0	123 8 0	163 5 0	163 5 0
1. 430 0 0	106 14 2	49 13 8	29 9 1	- - -	37 2 0	7 19 7	- - -	10 0 0	20 0 0	20 0 0
2. 147 8 6	65 3 8	0 17 0	0 13 10	- - -	- - -	7 10 10	- - -	10 0 0	- - -	- - -
3. 754 11 9	286 2 2	13 16 6	12 7 4	56 5 0	- - -	7 17 9	10 0 0	10 0 0	44 4 0	44 4 0
4. 688 17 10	217 1 5	35 3 2	35 0 4	- - -	- - -	- - -	5 0 0	20 0 0	25 0 0	25 0 0
5. 577 10 2	245 2 2	54 19 8	- - -	- - -	9 8 10	12 5 7	- - -	10 0 0	28 0 0	28 0 0
6. 555 6 4	144 8 0	50 17 10	50 8 10	- - -	- - -	4 13 7	- - -	15 0 0	31 6 6	31 6 6
7. 1,100 15 2	538 10 3	146 11 5	20 8 9	- - -	8 5 1	45 17 1	- - -	20 0 0	72 0 0	72 0 0
8. 141 12 5	83 7 2	25 18 9	0 15 0	- - -	- - -	4 18 4	- - -	- - -	- - -	- - -
9. 1,211 16 7	431 6 1	438 18 9	30 11 0	- - -	8 15 0	77 15 2	- - -	40 0 0	60 0 0	60 0 0
5,607 18 9	2,117 15 1	816 16 9	179 14 2	56 5 0	63 10 11	168 17 11	15 0 0	135 0 0	280 10 6	280 10 6
1. 526 6 8	94 18 10	- - -	e 77 9 6	- - -	- - -	11 6 11	- - -	20 0 0	20 0 0	20 0 0
2. 489 3 9	165 4 0	99 5 0	73 11 0	- - -	- - -	5 18 2	- - -	20 0 0	52 17 4	52 17 4
3. 2,999 3 11	573 10 8	- - -	e 672 18 3	- - -	6 16 6	73 16 10	9 1 0	70 0 0	120 0 0	120 0 0
4. 1,844 4 9	f 993 17 6	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	30 0 0	30 0 0
5. 440 0 0	131 0 11	71 8 6	14 3 0	- - -	12 19 10	16 5 8	- - -	25 0 0	30 0 0	30 0 0
6. 816 12 1	309 12 8	174 9 6	182 7 4	- - -	- - -	26 2 8	- - -	25 0 0	60 0 0	60 0 0
7. 806 10 0	305 17 10	182 6 5	3 8 3	- - -	8 2 9	8 18 11	15 0 0	10 0 0	7 0 0	7 0 0
8. 424 19 7	82 13 7	32 14 10	7 10 0	- - -	- - -	9 15 2	- - -	15 0 0	20 0 0	20 0 0
9. 751 8 4	302 12 10	158 6 0	60 15 11	- - -	3 0 0	21 4 4	10 0 0	14 12 9	31 10 0	31 10 0
10. 700 0 0	253 11 8	104 4 11	56 19 9	- - -	18 10 8	39 4 3	5 5 0	15 0 0	40 0 0	40 0 0
9,798 9 1	3,213 0 6	822 15 2	1,149 3 0	- - -	49 9 9	212 12 11	39 6 0	264 12 9	411 7 4	411 7 4
1. 282 2 2	152 14 5	56 4 4	27 7 6	- - -	- - -	7 8 0	8 0 0	12 0 0	14 6 0	14 6 0
2. 901 0 0	642 1 4	- - -	- - -	- - -	- - -	- - -	15 0 0	8 8 0	30 0 0	30 0 0
3. 1,308 17 8	288 19 0	123 18 1	24 2 7	- - -	1 0 0	56 12 5	- - -	30 0 0	80 0 0	80 0 0
4. 615 2 3	270 9 11	25 9 6	33 15 1	- - -	- - -	6 16 9	2 3 9	7 5 0	39 11 10	39 11 10
5. 730 14 2	374 2 1	24 17 5	- - -	- - -	- - -	- - -	10 0 0	10 0 0	9 0 0	9 0 0
3,837 16 3	1,728 6 9	230 9 4	85 5 2	- - -	1 0 0	70 17 2	35 3 9	67 13 0	172 17 10	172 17 10

d Including materials.

e Including team labour.

f Including contract work and expense of working ferry.

(Continued on page 88.)

W A L E S.

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE—continued.						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE
COUNTY OF ANGLESEY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Beaumaris and Menai Bridge - - -	- - -	34 14 9	- - -	- - -	26 16 4	- - -	252 0 3
2. Shrewsbury and Holyhead - - -	- - -	125 0 0	- - -	2,809 0 0	151 19 7	- - -	6,527 13 2
£ - - -	- - -	159 14 9	- - -	2,809 0 0	178 15 11	- - -	6,779 13 5
COUNTY OF CARNARVON.							
1. Carnarvonshire - - - - -	- - -	378 5 0	380 0 0	a 1,350 0 0	271 9 10	- - -	4,345 13 2
2. Penmachno - - - - -	- - -	12 0 0	- - -	- - -	3 14 0	- - -	92 0 1
3. Porthdinllaen and Nanthwynant - - -	- - -	81 0 4	- - -	c 541 17 6	22 2 5	- - -	895 0 3
4. Yspytty - - - - -	- - -	- - -	- - -	- - -	0 15 3	- - -	14 0 3
£ - - -	- - -	471 5 4	380 0 0	1,891 17 6	298 1 6	- - -	5,346 13 9
COUNTY OF DENBIGH.							
1. Barnhill and Wrexham - - -	3 6 8	99 19 8	15 0 0	f 90 0 0	20 16 11	- - -	490 1 9
2. Denbigh and Pentre Voclas - - -	- - -	- - -	- - -	- - -	2 19 0	50 0 0	137 4 4
3. Llanrwst - - - - -	- - -	- - -	105 8 0	- - -	9 12 5	- - -	555 13 2
4. Llanrwst and Abergele (New) - - -	- - -	549 0 0	- - -	- - -	21 5 9	- - -	907 10 8
5. Ruthin to Mold - - - - -	30 0 0	53 8 4	- - -	- - -	40 15 9	- - -	484 0 4
6. St. Asaph and Conway - - -	8 5 0	112 16 0	- - -	- - -	18 3 4	- - -	435 19 1
7. Wrexham to Denbigh through Ruthin - - - - -	- - -	212 16 7	2 8 2	- - -	26 17 2	- - -	1,093 14 6
8. Ditto, Cerrig-y-Druidion Branch - - -	- - -	24 5 10	- - -	- - -	2 7 4	- - -	141 12 5
9. Wrexham, Ruabon, and Llangollen - - -	3 3 0	82 17 11	- - -	- - -	22 14 5	- - -	1,196 1 4
£ - - -	44 14 8	1,135 4 4	122 16 2	90 0 0	165 12 1	50 0 0	5,441 17 7
COUNTY OF FLINT.							
1. Chester and Northop - - -	6 1 3	104 1 9	- - -	- - -	3 13 8	- - -	337 11 11
2. Denbigh and Rhyddlan - - -	6 6 8	2 8 0	25 0 0	- - -	10 18 4	- - -	461 8 6
3. Flint, Holywell, and Mostyn - - -	6 9 0	437 2 4	237 14 11	- - -	81 18 5	- - -	2,289 7 11
4. Lower King's Ferry - - - - -	3 3 0	71 11 10	- - -	500 0 0	5 18 6	- - -	1,654 10 10
5. Mold and Broughton and Branch - - -	- - -	76 9 3	78 0 0	- - -	14 5 0	- - -	469 12 2
6. Mold and Denbigh - - - - -	- - -	19 8 4	- - -	- - -	44 16 3	- - -	841 16 9
7. Overton District - - - - -	13 16 0	65 19 7	- - -	- - -	15 0 0	- - -	635 9 9
8. Pontblyddyn and Llandegla - - -	- - -	67 14 1	- - -	50 0 0	11 5 8	- - -	296 13 4
9. Whitechurch and Marchiel - - -	- - -	119 2 6	- - -	- - -	1 4 0	- - -	722 8 4
10. Wrexham and Mold - - - - -	8 10 3	103 15 7	- - -	- - -	9 15 2	- - -	654 17 3
£ - - -	44 6 2	1,067 13 3	340 14 11	550 0 0	198 15 0	- - -	8,363 16 9
COUNTY OF MERIONETH.							
1. Aberdovey District - - - - -	- - -	33 6 0	- - -	- - -	9 11 0	- - -	320 17 3
2. Bala District - - - - -	- - -	71 18 6	- - -	- - -	20 7 5	- - -	787 15 3
3. Dolgelly, Mowddy, and Towyn - - -	- - -	333 10 9	- - -	1318 10 0	84 14 5	- - -	1,341 7 3
4. Edeirnion - - - - -	- - -	122 4 4	1 1 6	- - -	6 18 3	- - -	515 15 11
5. Festiniog, Maentwrog, and Har- lech - - - - -	- - -	117 17 9	80 0 0	o 110 0 0	37 11 5	- - -	773 8 8
£ - - -	- - -	678 17 4	81 1 6	428 10 0	159 2 6	- - -	3,739 4 4

(Continued from page 87.)

a For debts of 1,500*l*. b Including 830*l*. at 1*d*. per cent. c For debts of 661*l*.
h Reduced by consent. i Including 27,515*l*. at 1*d*. per cent. d Including 765*l*. at 2½ per cent.
k Mis-stated in previous returns.

WALES.

DEBTS.						ARREARS OF INCOME.					
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on 31st Dec. 1864.	TOTAL DEBTS.	Arrears of Tolls for current Year.	Arrears of Parish Composition for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on 31st Dec. 1864.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 700 0 0	5	150 0 0	- - -	- - -	850 0 0	- - -	- - -	- - -	- - -	427 0 9	427 0 9
2. 548 15 0	5	- - -	1,353 11 2	- - -	1,902 6 2	- - -	- - -	- - -	191 2 0	769 10 7	960 12 7
1,248 15 0	- -	150 0 0	1,353 11 2	- - -	2,752 6 2	- - -	- - -	- - -	191 2 0	1,196 11 4	1,387 13 4
1. 8,701 0 0	4	- - -	- - -	- - -	8,701 0 0	- - -	- - -	- - -	- - -	270 6 11	270 6 11
2. b 1,230 0 0	3	- - -	- - -	- - -	1,230 0 0	- - -	- - -	- - -	- - -	120 11 11	120 11 11
3. d 3,747 1 9	2	- - -	155 5 11	- - -	3,902 7 8	70 8 0	- - -	- - -	- - -	634 9 8	704 17 8
4. 1,188 7 6	e -	- - -	- - -	- - -	1,188 7 6	- - -	- - -	- - -	- - -	9 3 3	9 3 3
14,866 9 3	- -	- - -	155 5 11	- - -	15,021 15 2	70 8 0	- - -	- - -	- - -	1,034 11 9	1,104 19 9
1. 2,221 11 2	4	- - -	5 5 11	- - -	2,226 17 1	- - -	- - -	- - -	- - -	16 6 1	16 6 1
2. 1,500 0 0	1d.	- - -	0 1 3	- - -	1,500 1 3	- - -	- - -	- - -	- - -	62 14 5	62 14 5
3. 100 0 0	5	- - -	- - -	- - -	100 0 0	- - -	- - -	- - -	- - -	317 10 0	317 10 0
4. 10,000 0 0	4	862 18 6	250 0 0	- - -	11,112 18 6	- - -	- - -	- - -	- - -	46 17 6	46 17 6
5. 2,311 2 11	2½	- - -	4 12 0	- - -	2,315 14 11	- - -	- - -	- - -	- - -	408 4 4	408 4 4
6. 2,840 0 0	4	- - -	- - -	- - -	2,840 0 0	- - -	- - -	- - -	- - -	235 13 9	235 13 9
7. 3,356 11 7	5	- - -	281 6 11	- - -	3,637 18 6	- - -	- - -	- - -	- - -	268 3 0	268 3 0
8. g 300 0 0	5	- - -	- - -	- - -	300 0 0	- - -	- - -	- - -	- - -	- - -	- - -
9. 2,024 8 1	h 4	- - -	- - -	- - -	2,024 8 1	1 1 0	- - -	- - -	- - -	265 5 10	266 6 10
24,653 13 9	- -	862 18 6	541 6 1	- - -	26,057 18 4	1 1 0	- - -	- - -	- - -	1,620 14 11	1,621 15 11
1. 4,455 2 1	3	- - -	75 12 2	- - -	4,530 14 3	- - -	- - -	- - -	- - -	342 3 7	342 3 7
2. 60 0 0	5	- - -	- - -	- - -	60 0 0	- - -	- - -	- - -	- - -	149 0 7	149 0 7
3. 13,393 10 10	3	- - -	- - -	- - -	13,393 10 10	- - -	- - -	- - -	- - -	41 2 5	41 2 5
4. i 28,715 9 7	5	100 0 0	- - -	- - -	28,815 9 7	- - -	- - -	- - -	- - -	692 13 1	692 13 1
5. 2,044 0 0	4	- - -	40 0 0	- - -	2,084 0 0	- - -	- - -	- - -	- - -	296 3 5	296 3 5
6. 500 0 0	4	- - -	- - -	- - -	500 0 0	- - -	- - -	- - -	- - -	74 10 4	74 10 4
7. 1,700 0 0	5	- - -	30 0 0	- - -	1,730 0 0	- - -	- - -	- - -	- - -	593 16 5	593 16 5
8. 2,250 0 0	3	- - -	- - -	- - -	2,250 0 0	- - -	- - -	8 0 0	- - -	175 15 4	183 15 4
9. 2,975 0 0	4	- - -	- - -	- - -	2,975 0 0	- - -	- - -	14 0 0	- - -	111 8 5	125 8 5
10. 2,094 0 0	4	- - -	102 12 1	- - -	2,196 12 1	- - -	- - -	- - -	- - -	121 1 6	121 1 6
58,187 2 6	- -	100 0 0	248 4 3	- - -	58,535 6 9	- - -	- - -	22 0 0	- - -	2,597 15 1	2,619 15 1
1. 666 13 6	5	- - -	- - -	- - -	666 13 6	- - -	- - -	- - -	- - -	14 18 9	14 18 9
2. k 2,055 0 0	3½	- - -	- - -	- - -	2,055 0 0	- - -	- - -	- - -	- - -	202 14 8	202 14 8
3. m 6,259 10 6	3¼	97 12 3	250 4 6	- - -	6,607 7 3	5 4 0	- - -	- - -	- - -	0 1 10	5 5 10
4. 2,137 0 0	3½	- - -	- - -	- - -	2,137 0 0	- - -	- - -	- - -	- - -	279 10 9	279 10 9
5. 3,331 0 0	3½	- - -	236 13 11	- - -	3,567 13 11	- - -	- - -	- - -	- - -	298 9 8	298 9 8
14,449 4 0	- -	97 12 3	486 18 5	- - -	15,033 14 8	5 4 0	- - -	- - -	- - -	795 15 8	800 19 8

e According to income, but not paid for many years. f For debts of 100l. g Increased by adding portion previously unclaimed.
l For debts of 440l. m A portion unclaimed. n Paid up to 31st December 1864. o For debts of 165l.

1. NAMES OF COUNTIES AND TRUSTS.	2. Balance in Treasurers' Hands on 1st Jan. 1864.	3. Balance due to the Treasurers on 1st Jan. 1864.	INCOME.					
			4. Revenue received from Tolls.	5. Parish Composition in lieu of Statute Duty.	6. Estimated Value of Statute Duty performed.	7. Revenue from Fines.	8. Revenue from Incidental Receipts.	9. Amount of Money borrowed on the Security of the Toll.
COUNTY OF MONTGOMERY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Montgomery, Second District -	421 17 8	- - -	1,226 10 10	- - -	- - -	- - -	26 13 0	- - -
Montgomeryshire, First District :								
2. Abermule by Glanmule, &c. -	- - -	21 6 9	145 19 6	45 0 0	- - -	- - -	0 19 0	- - -
3. Abermule to Llandyssil and Goitre Road -	8 19 8	- - -	23 17 4	15 0 0	- - -	- - -	- - -	- - -
4. Berriew to the Addfa -	- - -	105 12 0	113 6 8	82 0 0	- - -	- - -	0 13 3	- - -
5. Efelbach to Tregynon -	- - -	14 11 0	30 0 0	- - -	- - -	- - -	1 0 0	- - -
6. Highgate to Aberbechan -	47 17 5	- - -	43 7 3	10 10 0	- - -	- - -	84 14 0	- - -
7. Llangerrig to Tynycoed -	- - -	- - -	- - -	15 0 0	- - -	- - -	^a 21 11 7	- - -
8. Llanidloes to Steddafagerrig and Tylwch -	163 2 4	- - -	465 0 4	8 0 0	- - -	- - -	38 10 0	- - -
9. Llanidloes to Weeg, Caersws, &c. -	132 11 7	- - -	149 16 8	- - -	- - -	- - -	5 15 3	- - -
10. Montgomery to Garthmill -	275 14 11	- - -	194 0 0	- - -	- - -	- - -	20 0 0	- - -
11. Newtown and Caersws to Pont- dolgoch -	16 18 1	- - -	20 0 0	2 0 0	- - -	0 2 0	- - -	- - -
12. Newtown to Camnant Bridge -	180 3 5	- - -	307 0 0	57 0 0	- - -	- - -	2 10 0	- - -
13. Newtown and Kerry to the Blue Bell -	20 5 4	- - -	192 16 4	83 10 0	- - -	- - -	21 16 0	- - -
14. Newtown to Llanidloes -	398 2 2	- - -	285 6 8	- - -	- - -	- - -	68 0 0	- - -
15. Newtown to New Mills Bridge -	- - -	14 14 6	93 13 4	31 0 0	- - -	- - -	12 8 9	- - -
16. Newtown to Talurddig -	- - -	268 0 7	170 3 9	89 10 0	- - -	0 1 0	30 10 0	- - -
17. Rhiew Bridge to Newtown -	35 15 7	- - -	245 6 8	- - -	- - -	- - -	52 0 0	- - -
18. Montgomeryshire, Second District	340 14 9	- - -	2,515 10 4	300 2 2	- - -	- - -	135 5 0	- - -
19. Montgomeryshire, Third District -	291 12 6	- - -	1,535 10 7	- - -	- - -	- - -	^b 216 17 5	- - -
20. Ditto, Blackwaters and Rednall Branch -	52 2 0	- - -	155 0 0	- - -	- - -	- - -	2 0 0	- - -
21. Montgomeryshire, Fourth District	35 12 2	- - -	599 8 3	35 5 3	- - -	- - -	60 18 6	- - -
£	2,421 9 7	424 4 10	8,511 14 6	773 17 5	- - -	0 3 0	802 1 9	- - -
SOUTH WALES.								
1. BRECONSHIRE, consolidated -	232 3 6	- - -	3,780 6 6	2,258 10 9	- - -	6 10 6	^d 828 13 6	- - -
2. CARDIGANSHIRE, consolidated -	319 17 10	- - -	2,521 15 0	682 16 10	- - -	- - -	219 6 8	- - -
3. CARMARTHENSHIRE, consolidated -	270 16 9	- - -	7,255 16 9	2,357 18 10	- - -	6 18 6	402 13 11	- - -
4. GLAMORGANSHIRE, consolidated -	362 3 4	- - -	10,300 10 0	2,253 13 9	- - -	- - -	283 5 4	- - -
5. PEMBROKESHIRE, consolidated -	181 14 11	- - -	2,324 5 0	- - -	- - -	4 15 10	91 0 0	- - -
6. RADNORSHIRE, consolidated -	671 0 8	- - -	2,136 8 8	791 3 4	821 19 8	2 10 0	266 19 6	- - -
£	2,037 17 0	- - -	28,319 1 11	8,344 3 6	821 19 8	20 14 10	2,091 18 11	- - -

^a From other roads.

^b Including 104*l.* 14*s.* 2*d.* from estate of late Treasurer.

EXPENDITURE.										
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
TOTAL	Manual	Team Labour	Materials	Land	Damage	Tradesmen's	Salaries of			
INCOME.	Labour.	and Carriage of	for Surface	purchased.	done in	Bills.	Treasurer.	Clerk.	Surveyor.	
		Materials.	Repairs.		obtaining					
					Materials.					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 1,253 3 10	420 10 1	93 16 9	212 15 2	- - -	- - -	16 5 5	- - -	38 12 0	50 0 0	
2. 191 18 6	57 8 0	23 1 3	38 4 8	- - -	0 3 0	7 6 0	1 8 11	1 2 6	4 10 9	
3. 38 17 4	11 9 9	3 13 8	6 11 7	- - -	- - -	0 12 10	0 4 9	0 5 6	0 15 3	
4. 195 19 11	57 10 0	2 3 6	34 1 1	- - -	1 1 0	0 7 2	1 2 3	0 19 0	3 10 10	
5. 31 0 0	11 17 7	0 15 0	4 19 0	- - -	- - -	5 5 1	0 6 0	0 4 3	0 19 0	
6. 138 11 3	22 0 8	6 0 0	11 5 4	- - -	- - -	0 12 0	0 8 6	0 6 3	1 7 3	
7. 36 11 7	13 19 10	12 2 6	10 9 1	- - -	- - -	- - -	- - -	- - -	- - -	
8. 511 10 4	148 12 6	46 14 8	87 0 9	- - -	3 5 0	7 12 6	4 11 0	4 7 0	14 12 10	
9. 155 11 11	72 11 0	22 8 0	35 7 8	- - -	2 2 6	23 16 4	1 15 3	1 9 6	5 13 2	
10. 214 0 0	72 3 9	32 5 3	61 2 8	- - -	- - -	3 18 0	2 1 6	1 11 0	6 8 6	
11. 22 2 0	8 2 9	- - -	3 13 0	- - -	- - -	3 6 5	0 4 0	0 4 0	0 12 0	
12. 366 10 0	72 11 0	74 11 1	89 4 4	- - -	- - -	4 7 3	3 0 8	2 6 6	9 18 0	
13. 298 2 4	58 8 10	10 6 6	45 19 4	- - -	- - -	1 7 3	1 19 11	1 12 9	6 8 5	
14. 353 6 8	99 15 11	30 0 0	44 2 0	- - -	0 15 0	19 0 9	2 16 4	1 19 0	9 1 0	
15. 137 2 1	28 16 6	1 12 6	14 9 4	- - -	- - -	12 17 7	0 18 6	0 16 0	2 19 4	
16. 290 4 9	41 14 11	2 15 9	18 18 6	- - -	- - -	0 10 7	1 13 11	1 19 3	5 8 0	
17. 297 6 8	76 8 11	10 17 6	60 19 5	- - -	- - -	1 12 3	2 8 6	1 17 6	7 15 8	
18. 2,950 17 6	606 3 4	263 2 11	363 9 10	- - -	- - -	38 12 8	- - -	42 0 0	100 0 0	
19. 1,752 8 0	483 15 3	191 2 7	322 12 2	- - -	4 11 0	68 17 0	- - -	26 0 0	109 9 0	
20. 157 0 0	39 15 8	14 10 0	11 7 0	- - -	2 10 0	10 13 1	- - -	10 0 0	15 0 0	
21. 695 12 0	195 14 6	79 1 0	c 58 14 10	- - -	3 12 6	16 15 1	15 0 0	30 0 0	45 14 11	
10,087 16 8	2,599 10 9	921 0 5	1,535 6 9	- - -	18 0 0	243 15 3	40 0 0	167 12 0	400 3 11	
1. 6,874 1 3	1,061 19 2	- - -	2,613 2 10	- - -	- - -	28 11 11	5 9 7	80 0 0	205 16 8	
2. 3,423 18 6	855 11 11	- - -	1,382 12 6	- - -	- - -	40 13 1	12 10 0	100 0 0	200 0 0	
3. 10,023 8 0	1,903 11 10	- - -	3,667 7 1	- - -	- - -	83 7 7	- - -	181 10 0	396 0 0	
4. 12,837 9 1	2,974 13 1	- - -	4,618 13 7	- - -	- - -	139 7 2	25 4 8	235 0 0	464 9 6	
5. 2,420 0 10	432 5 5	- - -	899 14 8	- - -	- - -	28 11 0	- - -	70 0 0	125 0 0	
6. 4,019 1 2	757 11 1	- - -	1,271 19 0	- - -	31 13 10	14 18 11	- - -	40 0 0	150 0 0	
39,597 18 10	7,985 12 6	- - -	14,453 9 8	- - -	31 13 10	335 9 8	43 4 3	706 10 0	1,541 6 2	

c Contract work.

d Including 400*l.* from Railway for diversion of road.

(Continued on page 92.)

NAMES OF COUNTIES AND TRUSTS.	EXPENDITURE— <i>continued.</i>						
	20. Law Charges.	21. Interest of Debt.	22. Improvements.	23. Debts paid off.	24. Incidental Expenses.	25. Estimated Value of Statute Duty performed.	26. TOTAL EXPENDITURE.
COUNTY OF MONTGOMERY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Montgomery, Second District -	- - -	128 4 2	- - -	- - -	48 3 2	- - -	1,008 6 9
Montgomeryshire, First District :							
2. Abermule by Glanmule, &c. -	1 0 0	63 14 7	- - -	- - -	5 18 10	- - -	203 18 6
3. Abermule to Llandyssil and Goitre Road -	0 10 0	- - -	- - -	- - -	1 7 11	- - -	25 11 3
4. Berriew to the Addfa -	- - -	62 19 8	- - -	- - -	2 11 6	- - -	166 6 0
5. Efelbach to Tregynon -	- - -	- - -	- - -	- - -	0 12 5	- - -	24 18 4
6. Highgate to Aberbechan -	0 10 0	- - -	63 0 0	- - -	8 8 2	- - -	113 18 2
7. Llangerrig to Tyncoed -	- - -	- - -	- - -	- - -	- - -	- - -	36 11 5
8. Llanidloes to Steddfagerrig and Tylwch -	1 5 0	91 6 3	- - -	- - -	11 2 5	- - -	420 9 11
9. Llanidloes to Weeg, Caersws, &c. -	- - -	8 10 2	- - -	- - -	4 0 0	- - -	177 13 7
10. Montgomery to Garthmill -	- - -	- - -	- - -	- - -	4 8 0	- - -	183 18 8
11. Newtown and Caersws to Pont- dolgoch -	- - -	2 3 8	- - -	- - -	0 10 1	- - -	18 15 11
12. Newtown to Camnant Bridge -	1 5 0	- - -	- - -	- - -	6 11 5	- - -	263 15 3
13. Newtown and Kerry to the Blue Bell -	2 5 0	121 12 6	- - -	- - -	4 9 3	- - -	254 9 9
14. Newtown to Llanidloes -	- - -	163 7 0	- - -	c 200 0 0	5 16 3	- - -	576 13 3
15. Newtown to New Mills Bridge -	1 5 0	83 11 11	- - -	- - -	2 2 8	- - -	149 9 4
16. Newtown to Talurddig -	2 0 0	181 16 8	- - -	- - -	4 14 3	- - -	261 11 10
17. Rhiew Bridge to Newtown -	- - -	35 0 8	- - -	- - -	5 5 6	- - -	202 5 11
18. Montgomeryshire, Second District	40 1 3	917 13 8	60 0 0	d 320 0 0	54 2 0	- - -	2,805 5 8
19. Montgomeryshire, Third District -	- - -	400 9 6	- - -	- - -	69 3 0	- - -	1,675 19 6
20. Ditto, Blackwaters and Rednall Branch -	- - -	29 9 0	- - -	- - -	14 2 4	- - -	147 7 1
21. Montgomeryshire, Fourth District	- - -	276 11 4	46 0 0	- - -	15 4 0	- - -	782 8 2
£	50 1 3	2,566 10 9	169 0 0	520 0 0	268 13 2	- - -	9,499 14 3
SOUTH WALES.							
1. BRECONSHIRE, consolidated -	- - -	761 4 6	- - -	1,521 18 0	43 6 8	- - -	6,321 9 4
2. CARDIGANSHIRE, consolidated -	- - -	213 11 7	- - -	469 5 3	59 6 6	- - -	3,333 10 10
3. CARMARTHENSHIRE, consolidated -	13 9 0	1,005 7 9	339 19 0	2,244 10 5	288 7 4	- - -	10,123 10 0
4. GLAMORGANSHIRE, consolidated -	- - -	1,148 6 9	247 10 0	2,513 0 7	537 12 7	- - -	12,903 17 11
5. PEMBROKESHIRE, consolidated -	- - -	255 10 2	- - -	560 18 6	99 10 10	- - -	2,471 10 7
6. RADNORSHIRE, consolidated -	- - -	246 10 10	- - -	544 12 6	133 0 0	821 19 8	4,012 5 10
£	13 9 0	3,630 11 7	587 9 0	7,854 5 3	1,161 3 11	821 19 8	39,166 4 6

a Mis-stated in previous returns.

b Unclaimed.

c For debts of 250*l.*
d Towards purchase of securities.

	DEBTS.						ARREARS OF INCOME.					
	27. Bonded or Mortgage Debts.	28. Rate of In- terest per cent.	29. Floating Debts.	30. Unpaid Interest.	31. Balance due to Treasurers on 31st Dec. 1864.	32. TOTAL DEBTS.	33. Arrears of Tolls for current Year.	34. Arrears of Parish Com- position for current Year.	35. Arrears of other Receipts for current Year.	36. Arrears of former Years.	37. Balance in Treasurers' Hands on 31st Dec. 1864.	38. TOTAL ASSETS.
	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	a 4,584 0 0	3	- -	110 16 8	- -	4,694 16 8	- -	- -	- -	- -	666 14 9	666 14 9
2.	1,397 5 0	5	- -	205 18 5	33 6 9	1,636 10 2	- -	- -	- -	- -	- -	- -
3.	554 1 0	5	- -	319 8 10	- -	873 9 10	- -	- -	- -	- -	22 5 9	22 5 9
4.	1,532 0 0	5	- -	22 10 5	75 18 1	1,630 8 6	- -	- -	- -	- -	- -	- -
5.	- -	-	- -	- -	8 9 4	8 9 4	- -	- -	- -	- -	72 10 6	72 10 6
6.	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	0 0 2	0 0 2
7.	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
8.	1,770 0 0	5	- -	- -	- -	1,770 0 0	- -	- -	- -	- -	254 2 9	254 2 9
9.	170 0 0	5	- -	- -	- -	170 0 0	- -	- -	- -	- -	110 9 11	110 9 11
10.	b 100 0 0	5	- -	- -	- -	100 0 0	16 13 4	- -	- -	- -	305 16 3	322 9 7
11.	630 0 0	5	- -	635 9 11	- -	1,265 9 11	- -	- -	- -	- -	20 4 2	20 4 2
12.	5,676 0 0	5	- -	9,683 16 0	- -	15,359 16 0	- -	- -	- -	- -	282 18 2	282 18 2
13.	2,407 7 8	5	- -	413 15 1	- -	2,821 2 9	- -	- -	- -	- -	63 17 11	63 17 11
14.	1,583 0 0	5	- -	- -	- -	1,583 0 0	- -	- -	- -	- -	174 15 7	174 15 7
15.	1,458 0 0	5	- -	158 0 0	27 1 9	1,643 1 9	- -	- -	- -	- -	- -	- -
16.	3,552 0 0	5	- -	349 0 1	239 7 8	4,140 7 9	- -	- -	- -	- -	- -	- -
17.	700 0 0	5	- -	- -	- -	700 0 0	- -	- -	- -	- -	130 16 4	130 16 4
18.	e 25,904 0 0	4	- -	1,255 1 11	- -	27,159 1 11	292 8 4	- -	121 9 9	f 596 13 5	486 6 7	1,496 18 1
19.	10,412 0 0	4	- -	257 2 0	- -	10,669 2 0	- -	- -	- -	- -	368 1 0	368 1 0
20.	676 16 0	5	- -	13 1 10	- -	689 17 10	5 0 0	- -	- -	- -	61 14 11	66 14 11
21.	6,519 10 0	5	- -	200 10 0	51 4 0	6,771 4 0	80 17 9	- -	- -	- -	- -	80 17 9
	69,625 19 8	- -	- -	13,624 11 2	435 7 7	83,685 18 5	394 19 5	- -	121 9 9	596 13 5	3,020 14 9	4,133 17 4
1.	g 20,670 4 7	3½	- -	- -	- -	20,670 4 7	- -	- -	- -	- -	784 15 5	784 15 5
2.	6,218 10 11	3½	- -	- -	- -	6,218 10 11	- -	- -	- -	- -	410 5 6	410 5 6
3.	29,246 18 6	3½	- -	- -	- -	29,246 18 6	- -	- -	- -	- -	170 14 9	170 14 9
4.	33,444 0 0	3½	- -	- -	- -	33,444 0 0	660 0 0	- -	- -	0 0 6	295 14 6	955 15 0
5.	7,440 1 5	3½	- -	- -	- -	7,440 1 5	- -	- -	- -	- -	130 5 2	130 5 2
6.	7,176 6 11	3½	- -	- -	- -	7,176 6 11	- -	- -	- -	- -	677 16 0	677 16 0
	104,196 2 4	- -	- -	- -	- -	104,196 2 4	660 0 0	- -	- -	0 0 6	2,469 11 4	3,129 11 10

e 3,160*l.* 9*s.* 6*d.* of this debt has been bought up by the Trust.f Including 560*l.* invested in consols.g Including 1,200*l.* for which an annuity of 91*l.* 4*s.* 10*d.* is payable until 1873.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

FISHERIES (IRELAND) ACT.

RETURN to an Order of the Honourable The House of Commons,
dated 22 March 1866;—for,

RETURN of “ WEIRS ABATED by the FISHERY COMMISSIONERS appointed
under the FISHERIES (IRELAND) ACT, 26 & 27 Vict. c. 114, distinguishing
those in respect of which a Charter existed, and those which, otherwise
Legal, were Abated on the ground of being Injurious to Navigation.”

(*Mr. Esmonde.*)

Ordered, by The House of Commons, to be Printed,
8 May 1866.

RETURN of WEIRS Abated by the FISHERY COMMISSIONERS appointed under the ACT 26 & 27 Vict. c. 114, distinguishing those in respect of which a Charter existed, and those which, otherwise Legal, were abated on the ground of being Injurious to Navigation.

Note.—No weir was abated for which a title by charter was proved; but the question of title was not in all cases determined. Complete Returns of the Fixed Engines tried, with the result of the respective trials, are given in the Appendices Nos. I. and II. to the "Report of the Special Commissioners for Irish Fisheries for 1865."

No.	Where Fixed Net situated.	Description of Fixed Net.	Name of Owner of Fixed Net, or of Land to which Net attached.	County.	Judgment of Commissioners.	Observations.
1	Barrow, otherwise Ross, otherwise Nore and Barrow Rivers conjoined.	Head weir -	John H. Glascott -	Wexford -	To be abated, as being injurious to navigation, and erected without the title required by the 5 & 6 Vict. c. 106.	
2	Barrow River - - -	ditto -	Arthur Kavanagh -	Carlow -	To be abated, not having been legally erected in 1862.	
3	Barrow, otherwise Ross River, otherwise Nore and Barrow Rivers conjoined.	ditto -	W. M. Glascott -	Wexford -	To be abated, as being injurious to navigation, and erected without the title required by the 5 & 6 Vict. c. 106.	
4	Ditto - - - -	ditto -	Walter Sweetman -	Kilkenny -	- - - ditto.	
5	Ditto - - - -	ditto -	M. and D. Cody -	ditto -	- - - ditto.	
6	Ditto - - - -	ditto -	J. Doody -	Wexford -	- - - ditto.	
7	Ditto - - - -	ditto -	Samuel Bennett -	ditto -	- - - ditto.	
8	Ditto - - - -	ditto -	Richard Cashen -	Kilkenny -	To be abated, not having been legally erected in 1862.	
9	Ditto - - - -	ditto -	John Sherlock -	Wexford -	To be abated, as being injurious to navigation, and erected without the title required by the 5 & 6 Vict. c. 106.	
10	Ditto - - - -	ditto -	P. Shanahan -	ditto -	To be abated, not having been legally erected in 1862.	
11	Ditto - - - -	ditto -	G. Kent -	ditto -	To be abated, as being injurious to navigation	Otherwise legal.
12	Suir - - - -	ditto -	N. Power -	Waterford -	Ditto, and erected without the title required by the 5 & 6 Vict. c. 106.	
13	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
14	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
15	Suir, Nore, and Barrow Rivers conjoined.	ditto -	ditto -	Waterford -	- - - ditto.	
16	Ditto - - - -	Stake weir -	Marquess of Waterford	ditto -	- - - ditto.	
17	Ditto - - - -	ditto -	Eliza Coghlan -	ditto -	- - - ditto.	
18	Nore - - - -	Head weir -	W. F. F. Tighe -	Kilkenny -	To be abated, as injurious to navigation	Otherwise legal.
19	Barrow, otherwise Ross River, otherwise Nore and Barrow conjoined.	ditto -	E. W. Nunn -	Wexford -	Ditto, and erected without the title required by the 5 & 6 Vict. c. 106.	
20	Barrow - - - -	ditto -	W. F. F. Tighe -	Kilkenny -	- - - ditto.	
21	Ditto - - - -	ditto -	D. Burtchell -	ditto -	- - - ditto.	
22	Barrow, otherwise Ross River, otherwise Nore and Barrow conjoined.	Head weir -	J. Forrestal -	Kilkenny -	- - - ditto.	
23	Nore River - - -	ditto -	Mrs. and Miss Vicars	ditto -	- - - ditto.	
24	Suir River - - -	ditto -	N. A. Power -	ditto -	- - - ditto.	
25	Ditto - - - -	ditto -	N. Power -	ditto -	- - - ditto.	
26	Barrow, otherwise Ross River, otherwise Nore and Barrow conjoined.	ditto -	Dr. J. Mackesy -	ditto -	- - - ditto.	
27	Ditto - - - -	ditto -	Thomas Murphy -	ditto -	- - - ditto.	
28	Ditto - - - -	ditto -	J. Hunt -	ditto -	- - - ditto.	
29	Ditto - - - -	ditto -	P. Hannebury -	ditto -	- - - ditto.	
30	Ditto - - - -	ditto -	J. Devereux -	ditto -	- - - ditto.	
31	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
32	Ditto - - - -	ditto -	W. Walsh -	ditto -	- - - ditto.	
33	Ditto - - - -	ditto -	J. Sullivan -	ditto -	- - - ditto.	
34	Ditto - - - -	ditto -	N. Power -	ditto -	- - - ditto.	
35	Suir River - - -	ditto -	D. Bennett -	ditto -	- - - ditto.	
36	Barrow, otherwise Ross River, otherwise Nore and Barrow conjoined.	ditto -	James Butler -	Wexford -	- - - ditto.	
37	Ditto - - - -	ditto -	Pierce Cox -	ditto -	- - - ditto.	
38	Ditto - - - -	ditto -	James Kavanagh -	ditto -	- - - ditto.	
*39	Suir, Nore, and Barrow conjoined, otherwise Waterford Harbour.	Scotch or Stake Weir.	Lord Templemore -	ditto -	To be abated, as being injurious to navigation.	Otherwise legal.
*40	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as being erected in narrow channel.	
*41	Ditto - - - -	ditto -	Ditto -	ditto -	To be abated, as being injurious to navigation, and being illegally erected; extending beyond low-water mark.	
42	Suir - - - -	Head weir -	N. A. Power -	Kilkenny -	To be abated, as injurious to navigation, and erected without the title required by the 5 & 6 Vict. c. 106.	
43	Shannon River - - -	Fly-net -	Randle Borough -	Clare -	To be abated, as erected without the title required by the 5 & 6 Vict. c. 106.	
44	Ditto - - - -	Stake-net -	S. M'Cauliffe -	ditto -	To be abated, as erected without the title required by the 5 & 6 Vict. c. 106.	

Those marked (*) were proved to have been situated in a several fishery.

No.	Where Fixed Net Situated.	Description of Fixed Net.	Name of Owner of Fixed Net, or of Land to which Net attached.	County.	Judgment of Commissioners.	Observations.
45	Shannon River - - -	Stake-net -	John Cox - -	Clare -	To be abated, as erected without the title required by the 5 & 6 Vict. c. 106.	
46	Ditto - - - -	ditto -	Francis Keane -	ditto -	- - - ditto.	
47	Ditto - - - -	Fly net -	ditto -	ditto -	- - - ditto.	
48	Ditto - - - -	Stake net -	Benjamin Cox -	ditto -	- - - ditto.	
49	Ditto - - - -	ditto -	Colonel Vandeleur -	ditto -	- - - ditto.	
50	Ditto - - - -	ditto -	Francis Keane -	ditto -	- - - ditto.	
51	Ditto - - - -	Fly net -	ditto -	ditto -	- - - ditto.	
52	Ditto - - - -	ditto -	Colonel Vandeleur -	ditto -	- - - ditto.	
53	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
54	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
55	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
56	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
57	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
58	Ditto - - - -	Stake net -	ditto -	ditto -	- - - ditto.	
59	Ditto - - - -	Fly net -	ditto -	ditto -	- - - ditto.	
60	Ditto - - - -	Stake net -	Lord Leconfield -	ditto -	- - - ditto.	
61	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
62	Ditto - - - -	ditto -	William Ashe -	ditto -	- - - ditto.	
63	Ditto - - - -	ditto -	James Kelly -	ditto -	- - - ditto.	
64	Ditto (Clonderalaw Bay) -	ditto -	Lord Anally -	ditto -	- - - ditto.	
65	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
66	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
67	Ditto - - - -	ditto -	ditto -	ditto -	ditto, and not having been legally erected in 1862.	
68	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
69	Ditto - - - -	Fly net -	T. Mahon -	ditto -	- - - ditto.	
70	River Barrow, otherwise Nore and Barrow conjoined.	head weir -	M. W. Knox -	Wexford -	To be abated, as injurious to navigation, and as erected without the title required by 5 & 6 Vict. c. 106.	
71	River Suir - - - -	ditto -	G. Giles - -	Kilkenny -	- - - ditto.	
72	Rivers Suir, Nore, and Barrow conjoined, otherwise Waterford Harbour.	Stake weir	Lord Ely - -	Wexford -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
73	Slade Bay - - - -	Bag net -	ditto - -	ditto -	- - - ditto.	
*75	Suir, Nore, and Barrow conjoined, otherwise Waterford Harbour.	Head weir -	Lord Templemore -	ditto -	To be abated, as injurious to navigation	Otherwise legal. No charter proved to have existed for this weir; but it was situated within the limits of a several fishery, and may have stood on site of one of several old weirs mentioned in charters produced by Lord Templemore. The names and sites were not identified.
76	Ditto - - - -	Stake net -	Lord Carew - -	Waterford -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
77	Ditto - - - -	ditto -	ditto - -	ditto -	- - - ditto.	
78	Suir, King's Channel - -	ditto -	Mary O'Neill -	ditto -	- - - ditto.	
79	Ditto - - - -	ditto -	ditto - -	ditto -	- - - ditto.	
*80	Suir, Nore, and Barrow conjoined.	Head weir -	Lord Templemore	Wexford -	To be abated by consent.	
*81	Ditto - - - -	ditto -	ditto - -	ditto -	- - - ditto.	
83	Shannon River - - -	Fly net -	R. W. C. Reeves -	Clare -	To be abated; not erected in 1862.	
84	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106; and extending beyond low-water mark.	
85	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
86	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106, and as being injurious to navigation.	
87	Ditto - - - -	Stake net -	Colonel Hickman -	ditto -	To be abated; not erected in 1862.	
88	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
89	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as injurious to navigation, and as erected without the title required by 5 & 6 Vict. c. 106.	
90	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
91	Ditto - - - -	ditto -	ditto -	ditto -	To be abated; not erected in 1862.	
92	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as injurious to navigation, and as erected without the title required by 5 & 6 Vict. c. 106.	
93	Ditto - - - -	ditto -	Rev. T. Butler -	ditto -	To be abated by consent.	
94	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
96	Ditto - - - -	ditto -	T. R. Henn -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
97	Ditto - - - -	ditto -	T. Naughten -	Limerick -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
98	Ditto - - - -	ditto -	Lord Guillemore -	ditto -	- - - ditto.	
99	Ditto - - - -	ditto -	Colonel Hickman -	Clare -	- - - ditto.	
100	Ditto - - - -	ditto -	Lord Monteagle -	Limerick -	To be abated, as injurious to navigation.	
101	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106, and injurious to public right of fishing.	

Those marked (*) were proved to have been situated in a several fishery.

No.	Where Fixed Net Situated.	Description of Fixed Net.	Name of Owner of Fixed Net, or of Land to which Net attached.	County.	Judgment of Commissioners.	Observations.
102	Shannon River - - -	Stake net -	Lord Monteagle -	Limerick -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
103	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
104	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
105	Ditto - - - -	ditto -	ditto -	ditto -	To be abated by consent.	
106	Ditto - - - -	ditto -	Lord Clare -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
107	Ditto - - - -	ditto -	R. Bateson -	ditto -	- - - ditto.	
108	Ditto - - - -	ditto -	Thomas Royse -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
109	Ditto - - - -	ditto -	Earl of Clare -	ditto -	To be abated, not having been erected in 1862.	
111	Ditto - - - -	ditto -	Knight of Glin -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
112	Ditto - - - -	ditto -	ditto -	ditto -	To be abated; injurious to navigation.	
113	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
114	Ditto - - - -	ditto -	Elizabeth Standish -	ditto -	- - - ditto - - -	
116	Ditto - - - -	ditto -	Rev. R. Fitzgerald -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106, and not erected in 1862.	
117	Ditto - - - -	ditto -	P. J. Mayne -	Kerry -	To be abated; not legally erected in 1862, and injurious to the public right of fishing.	
118	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
119	Ditto - - - -	ditto -	W. C. Hickey -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
120	Ditto - - - -	ditto -	C. Sandes -	ditto -	To be abated; not erected in 1862.	
121	Ditto - - - -	ditto -	R. Leslie -	ditto -	- - - ditto.	
122	Ditto - - - -	ditto -	Lord Listowel -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
123	Ditto - - - -	Fly net -	ditto -	ditto -	- - - ditto.	
124	Ditto - - - -	Stake net -	Leslie Wren -	ditto -	- ditto; and not erected in 1862.	
125	Ditto - - - -	ditto -	T. Sandes -	ditto -	- ditto - - - ditto.	
126	Ditto - - - -	ditto -	Leslie Wren -	ditto -	To be abated, as injurious to public rights of fishing.	
127	Sea off coast of county Cork	Bag net -	Samuel Hodder -	Cork -	To be abated, as being within three miles of Carrigaline river mouth.	
128	Ditto - - - -	Fly net -	Lord Ponsonby -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
129	Ditto - - - -	ditto -	Murdock Green -	ditto -	- - - ditto.	
130	Ditto - - - -	Stake net -	ditto -	ditto -	- - - ditto.	
131	Ditto - - - -	Fly net -	D. L. Lewis -	ditto -	To be abated, as injurious to navigation.	
132	Ditto - - - -	bag net -	Roger Davis -	ditto -	To be abated, being within three miles of mouth of Womanagh river.	
135	River Blackwater - - -	Stake net -	Trustees of Mrs. Osborne.	Waterford -	To be abated, as injurious to navigation.	
136	Ditto - - - -	ditto -	Lord Stuart de Decies -	ditto -	To be abated, as injurious to navigation, by consent.	
137	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
138	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
139	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
140	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
141	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
142	Ditto - - - -	Head weir -	ditto -	ditto -	- - - ditto.	
143	Ditto - - - -	Stake net -	Hon. C.W.M. Smythe -	ditto -	- - - ditto.	
144	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, as injurious to navigation.	
145	Ditto - - - -	ditto -	E. M'Sweeney -	ditto -	- - - ditto.	
146	Ditto - - - -	ditto -	Samuel Allen -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
147	Ditto - - - -	ditto -	P. Sliney & J. Hurley -	ditto -	To be abated, as injurious to navigation.	
148	Ditto - - - -	ditto -	Lord Huntingdon -	ditto -	To be abated, by consent.	
149	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
150	Ditto - - - -	ditto -	J. Kiely -	ditto -	To be abated, as injurious to navigation.	
151	Ditto - - - -	ditto -	M. White -	ditto -	- - - ditto.	
152	Ditto - - - -	ditto -	ditto -	ditto -	To be abated, by consent.	
153	Ditto - - - -	ditto -	Lord Stuart de Decies -	ditto -	To be abated, as injurious to navigation.	
154	Ditto - - - -	ditto -	E. M'Sweeney -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
156	Ditto - - - -	ditto -	C. Musgrave -	ditto -	- - - ditto.	
157	Ditto - - - -	ditto -	C. O'Mahony -	ditto -	- - - ditto.	
158	Ditto - - - -	ditto -	E. Healy -	ditto -	- - - ditto.	
159	Ditto - - - -	ditto -	W. Collins -	ditto -	- - - ditto.	
160	Ditto - - - -	ditto -	M. Hickey -	ditto -	- - - ditto.	
161	Ditto - - - -	Head weir -	C. Ussher -	ditto -	To be abated, not erected in 1862.	
162	Ditto - - - -	ditto -	J. Rice -	ditto -	To be abated, as injurious to navigation.	
163	Ditto - - - -	ditto -	Sir R. Musgrave -	ditto -	- - - ditto.	
164	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
165	Bride - - - -	ditto -	C. Ussher -	ditto -	- - - ditto.	
166	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
167	Ditto - - - -	ditto -	C. Smith -	ditto -	- - - ditto.	
168	Ditto - - - -	ditto -	Duke of Devonshire -	ditto -	- - - ditto.	
169	Ditto - - - -	ditto -	R. P. Maxwell -	ditto -	- - - ditto.	
170	Ditto - - - -	ditto -	R. Oliver -	ditto -	- - - ditto.	
171	Ditto - - - -	ditto -	Duke of Devonshire -	ditto -	- - - ditto.	
172	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
173	Ditto - - - -	ditto -	R. P. Maxwell -	ditto -	- - - ditto.	
174	Ditto - - - -	ditto -	Duke of Devonshire -	ditto -	- - - ditto.	
175	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
176	Ardmore Bay - - -	Bag net -	P. O'Dell -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
177	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	

No.	Where Fixed Net situated.	Description of Fixed Net.	Name of Owner of Fixed Net, or of Land to which Net attached.	County.	Judgment of Commissioners.	Observations.
178	Castlemaine Harbour - -	Stake net -	The M'Gillycuddy	Kerry -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
179	Ditto - - - -	ditto -	Reps. Lord Ventry	ditto -	- - - ditto.	
180	Ditto - - - -	ditto -	E. Mahony -	ditto -	- - - ditto.	
181	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
182	Ditto - - - -	ditto -	Reps. Lord Ventry	ditto -	- - - ditto.	
183	Ditto - - - -	ditto -	Sir R. Blennerhassett	ditto -	To be abated; not erected in 1862.	
184	Ballinskelligs Bay - -	Bag net -	E. Reeves -	ditto -	To be abated; within three miles of mouth of Inny River.	
186	Sea off Coast of co. Louth -	ditto -	T. A. Newcomen -	Louth -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
187	Ditto - - - -	ditto -	Arthur Newcomen	ditto -	- - - ditto.	
188	Ditto - - - -	ditto -	A. Godley -	ditto -	- - - ditto.	
189	Ditto - - - -	ditto -	Arthur Newcomen	ditto -	- - - ditto.	
190	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
191	Ditto - - - -	ditto -	Sir A. Bellingham -	ditto -	- - - ditto.	
193	Ditto - - - -	ditto -	A. Godley -	Louth -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
*201	Sea at entrance to Portrush Harbour	ditto -	Lord Antrim -	Antrim -	To be abated; injurious to navigation -	Otherwise legal.
203	Sea off Coast of co. Antrim -	ditto -	N. D. Cromelin -	ditto -	To be abated within three miles of mouth of Cushendun River.	
204	Ditto - - - -	ditto -	Lord Antrim	ditto -	- - - ditto.	
205	Ditto - - - -	ditto -	ditto -	ditto -	To be abated within three miles of mouth of Glenarm River.	
206	Ditto - - - -	ditto -	ditto -	ditto -	To be abated in Estuary of Glenarm River.	
207	Ditto - - - -	ditto -	H. H. McNeile -	ditto -	Ditto, within three miles of mouths of Cushendall and Glenarriffe Rivers.	
208	Ditto - - - -	ditto -	Charles Black	ditto -	- - - Ditto.	
209	Ditto - - - -	ditto -	A. Boyd -	ditto -	Ditto, within three miles of Ballycastle River.	
210	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
211	Ditto - - - -	ditto -	J. M. Gildowney -	ditto -	- - - ditto.	
212	Ditto - - - -	ditto -	J. K. Tenant	ditto -	- - - ditto.	
213	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
217	Ditto - - - -	ditto -	J. E. Leslie -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
218	Ditto - - - -	ditto -	E. McNeile -	ditto -	- - - ditto.	
221	Ditto - - - -	ditto -	Sir E. McNaghten	ditto -	To be abated within Estuary of Bush River.	
222	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
224	Sea off Coast of co. Londonderry	ditto -	Sir H. H. Bruce -	Londonderry	To be abated; within three miles of mouth of Bann River.	
225	Sea off Coast of co. Donegal	ditto -	Rev. S. Montgomery	Donegal -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
226	Ditto - - - -	ditto -	J. S. Nicholson -	ditto -	- - - ditto.	
227	Ditto - - - -	ditto -	Anne Kean	ditto -	- - - ditto.	
228	Ditto - - - -	ditto -	E. McClelland -	ditto -	- - - ditto.	
229	Ditto - - - -	ditto -	J. S. Nicholson -	ditto -	- - - ditto.	
230	Ditto - - - -	ditto -	R. C. Stewart	ditto -	- - - ditto.	
231	Sea off Coast of co. Londonderry	ditto -	Sir H. H. Bruce -	Londonderry	- - - ditto.	
232	Ditto - - - -	ditto -	ditto -	ditto -	To be abated; within Estuary of Foyle River.	
*236	Lough Foyle - - - -	Stake net -	Irish Society -	ditto -	To be abated, injurious to navigation -	Otherwise legal.
*237	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*238	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*239	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*240	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*241	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*242	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
*243	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	ditto.
246	Sea off Coast of co. Sligo -	Bag net -	R. Orme -	Sligo -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
247	Sea off Coast of co. Mayo -	ditto -	Colonel Knox -	Mayo -	- - - ditto.	
248	Ditto - - - -	ditto -	Rev. J. McNaghten	ditto -	- - - ditto.	
249	Ditto - - - -	ditto -	Rev. C. L. Thomas	ditto -	- - - ditto.	
250	Shannon River - - - -	Stake net -	H. S. O'Brien -	Clare -	To be abated, as injurious to navigation and public rights of fishing, and as erected on the site of a weir previously condemned.	
255	Sea off co. Mayo - - -	Bag net -	William Pike -	Mayo -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
256	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	
258	Sea off Achill Island - -	ditto -	C. Boycott -	ditto -	To be abated, as erected without the title required by 5 & 6 Vict. c. 106.	
259	Ditto - - - -	ditto -	ditto -	ditto -	- - - ditto.	

Those marked (*) were proved to have been situated in a several fishery.

Dated at the Office of the Special Commissioners
for Irish Fisheries, 4, Dawson-street, Dublin,
24 April 1866.

Fred. Eden,
Wallace Houston,
R. J. Lane, } The Special Commissioners for
Irish Fisheries.

FISHERIES (IRELAND) ACT.

RETURN of WEIRS ABATED by the FISHERY
COMMISSIONERS under the FISHERIES (IRELAND)
ACT, 26 & 27 Vict. c. 114, distinguishing those
in respect of which a Charter existed, and those
which, otherwise Legal, were abated on the
ground of being Injurious to Navigation.

(*Mr. Esmonde.*)

Ordered, by The House of Commons, to be Printed,
8 May 1866

RETURN to an Order of the Honourable The House of Commons,
dated 8 May 1866;—for,

STATEMENT " of the RECEIPTS and EXPENDITURE of the Honourable the
IRISH SOCIETY for Twenty Years, from February 1845 to February 1865,
in following Tabular Form " :—

N.B.—Fractional parts of a pound may be omitted throughout.

Year ending.	Salaries, &c. Ireland.	Salaries, Gratuities, and Donations, England.	Irish Chamber Expenses and Surveying Expenses.	Law Expenses.	Incidental Expenses, Ireland.	Incidental Expenses, England.	Expenses of Deputations.	Tavern Expenses.	Fees to Members.	Interest.	Total for Management.	Grants for Schools and all other purposes, Ireland.	Divided among Twelve Companies.	Total Expenditure, less Permanent Payments.	Permanent Payments.	Total Receipts.
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“ And, COPY of all STANDING ORDERS of the COURT from time to time made, from 1845 down to the present time, which either have or had any reference to the Granting or Withholding the Grant of Leases or Renewals of Leases, with the Date at which each such Order was made.”

(Mr. Kennedy.)

Ordered, by The House of Commons, to be Printed,

10 August 1866.

STATEMENT of RECEIPTS and EXPENDITURE of the

Year ending	Salaries, Ireland.	Salaries, England.	Irish Chamber, Incidental, England, Surveying, &c.	Law Expenses.*	Incidental, Ireland.	Deputation Expenses.	Tavern Expenses.
	£.	£.	£.	£.	£.	£.	£.
1845	890	555	411	1,781	223	- -	340
1846	990	555	450	3,648	240	400	387
1847	1,070	555	162	764	203	216	320
1848	903	555	230	249	195	- -	420
1849	795	555	185	34	194	- -	418
1850	790	555	175	220	144	279	377
1851	790	555	365	80	105	- -	405
1852	790	555	284	23	119	300	390
1853	840	605	252	368	116	300	371
1854	865	655	227	237	119	179	426
1855	847	655	223	220	122	- -	452
1856	880	655	291	1,416	65	595	345
1857	880	655	176	20	56	- -	420
1858	905	655	453	20	495	490	380
1859	825	1,002	156	130	153	219	390
1860	835	704	236	170	101	397	430
1861	902	708	336	354	58	450	360
1862	882	709	272	20	83	581	350
1863	864	724	219	385	147	613	350
1864	801	785	362	787	136	557	397

* N.B.—Almost the whole of the Law Expenses have been incurred in recovering or defending the Society's property and estates, and in settlement of the Fishery Rights of the Society on inquiries under the Fishery Acts, &c.

There are no Standing Orders of the Court made since 1845, having reference

Honourable the IRISH SOCIETY from February 1845 to February 1865.

Members' Fees.	Protection of Fisheries.	Interest.	Grants to Schools, Corporation of Londonderry, Public Improvements, &c.	TOTAL Expenditure, (less Permanent Payments); Loans Repaid.	Permanent Payments.	TOTAL Receipts.
£.	£.	£.	£.	£.	£.	£.
187	311	440	2,860	12,010	1,007	10,274
210	197	367	4,225	11,669	900	11,522
280	40	462	6,746	10,818	955	10,243
178	22	676	4,410	10,963	1,163	12,649
182	55	472	3,899	8,789	1,205	10,574
223	365	372	3,379	10,160	1,234	11,172
195	367	391	3,609	9,862	1,007	11,461
170	-	253	3,376	10,265	1,071	11,219
204	-	69	3,733	8,858	1,093	11,136
276	-	-	4,431	7,465	1,234	10,451
181	-	-	6,110	8,810	1,651	10,410
255	-	-	4,309	8,811	1,843	10,888
180	-	-	6,595	8,982	1,728	10,965
210	-	-	6,224	9,832	1,447	12,312
185	-	-	4,955	8,015	1,243	9,385
239	-	-	7,311	10,423	1,558	15,218
229	-	225	5,605	†22,418	1,174	23,949
217	-	411	6,512	10,238	1,518	11,561
353	-	280	3,296	7,233	1,079	11,037
203	-	262	5,931	11,226	1,432	11,245

† This includes the sum of 12,000 *l.* paid to the Government on the purchase by the Society of the Interest of the Crown in the Culmore Estate.

to the granting or withholding the Grant of Leases or Renewals of Leases.

By Order,

Durie Miller, Secretary.

IRISH SOCIETY.

STATEMENT of the RECEIPTS and EXPENDITURE of the Honourable the Irish Society for Twenty Years, from February 1845 to February 1865; &c.

(*Mr. Kennedy.*)

*Ordered, by The House of Commons, to be Printed,
10 August 1866.*

T A B L E S

OF THE NUMBER OF

MARRIAGES, BIRTHS, AND DEATHS

REGISTERED IN

I R E L A N D

IN THE YEAR

1865.

Presented to both Houses of Parliament by Command of Her Majesty.



DUBLIN:

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FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

[Price 2d.]

TO HIS EXCELLENCY JOHN, EARL OF KIMBERLEY,

LORD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND,
&c., &c., &c.

MAY IT PLEASE YOUR EXCELLENCY,

I have the honor to transmit, in order that the same may be laid before Parliament, a General Abstract of the number of Births, Deaths, and Marriages registered in Ireland during the year 1865; as required by the 26 Vic., cap. 11, the 26 & 27 Vic., cap. 90, and the 7 & 8 Vic., cap. 81.

The first-mentioned Act provides for the Registration of the Births and Deaths of the entire population,—the second for the Registration of Roman Catholic Marriages,—and the third for the Registration of the Marriages of members of the Protestant community. The two former statutes came into operation on the 1st of January, 1864; the last-mentioned on the 1st of April, 1845.

The Superintendent Registrars' Districts,—which are co-extensive with the 163 Poor Law Unions,—have been grouped into the following eight Divisions:—

No. I. THE NORTH-EASTERN DIVISION.—This division may be topographically described by a line passing southward from Lough Foyle through the Counties of Londonderry, Tyrone, and Armagh, to Lough Bawn, in the County of Monaghan, and thence eastward to Carlingford Lough; the north and east being on the seaboard.

No. II. THE NORTH-WESTERN DIVISION—is bounded on the east by the division just described, from Lough Foyle to a point a little south of Six Mile Cross, in the County of Tyrone, and may be described by a line drawn thence S.W. through the County of Fermanagh to the south of Enniskillen, embracing that portion of the north-west angle of the County of Cavan belonging to the Enniskillen Union, into the County of Leitrim, crossing Lough Allen, thence into the County of Sligo, to a point situated to the southward of the town of Ballymote, and thence extending north to Ballysadare Bay; the remainder of the division is bounded by the sea. It contains Loughs Erne and Derg, and part of Lough Allen, and large portions of it are mountainous.

No. III. THE EASTERN DIVISION—is situated in the provinces of Leinster and Ulster; it extends along the Irish Sea and St. George's Channel, from Warrenspoint, in Carlingford Lough, to the south of Cahore Point, in the County of Wexford, stretching inland about 25 miles, and embracing the Counties of Louth, Dublin, and Wicklow, and portions of the Counties of Carlow, Cavan, Kildare, Meath, and Wexford; together with small portions of the Counties of Armagh and Monaghan.

No. IV. THE NORTH MIDLAND DIVISION—is situated in the provinces of Leinster, Ulster, and Connaught, and extends southward from its junction with the "North-Western" division near Six Mile Cross, in the County of Tyrone, to Tyrrellspass, in the County of Westmeath. Virginia, in the County of Cavan, is situated on its eastern border, and Tulsk, in the County of Roscommon, on its western.

No. V. THE SOUTH MIDLAND DIVISION—situated in the provinces of Leinster and Munster, extends from the Hill of Down, in the County of Meath, southward to Borris, in the County of Carlow. Its southern boundary may be described by a line drawn thence to New Birmingham, in the County of Tipperary, and from that point south to Fethard, in the same County, thence westward to the northern base of the Galty mountains, and in a north-westerly direction, to Pallasgreen, in the County of Limerick. On the east it is bounded by the "Eastern" division, and on the west by the "Western" and the "South-Western" divisions.

No. VI. THE WESTERN DIVISION.—This Division extends southward from Sligo and Killala Bays to the northern bank of the River Shannon, lying westward of Limerick; the extreme points, north and south, being Benwee Head, in the County of Mayo, and Loop Head, in the County of Clare, a distance in or about 120 miles, which, however, does not represent the extent of seaboard, the western coast being indented by numerous bays and inlets. This division has been extended much more inland than the eastern division, as from its exposure to the Atlantic Ocean, and the prevalence of westerly winds (which blow for nearly three-fourths of the year), the climate must be affected for a considerable distance inland; the Unions situated on the extreme east are Boyle, Castlereagh, Glennamaddy, Mountbellew, Ballinasloe, and Portumna.

No. VII. THE SOUTH-EASTERN DIVISION.—This division extends from its junction with the "Eastern" division, southward of Cahore Point, in the County of Wexford, along the eastern and southern coasts to the east of Cork Harbour, and is bounded on the north by the South Midland division. It embraces the County of Waterford; nearly the whole of the County of Wexford; parts of the counties of Carlow, Kilkenny, and Tipperary; that portion of the County of Limerick (38,550 acres) comprised in the Mitchelstown Union, and a portion of the eastern side of Cork County.

No. VIII. THE SOUTH-WESTERN DIVISION—extends along the southern and western coasts from Cork Harbour to the River Shannon, and embraces the County of Kerry, nearly the whole of the Counties of Cork and Limerick, and a small portion of the County of Clare, comprised in the Limerick Union.

The total number of Births given in the following Tables represents a ratio, for the year 1865, of only 1 in every 39·93, or 2·50 per cent. of the population by the Census in 1861; and the Deaths afford a ratio of only 1 in every 61·86, or 1·62 per cent. The entire number of Marriages registered gives a ratio of 1 in every 189, or ·53 per cent. of the population in 1861,—the number of Roman Catholic marriages (26 and 27 Vic., cap. 90) affording a ratio of only one marriage to every 208 of Roman Catholics in 1861;—and the number of Protestant marriages (7 and 8 Vic., cap. 81), a ratio of one in every 143 of the Protestants in 1861. The final revision of the Numbers for the year 1865 has not yet been completed; they will, therefore, probably be found to differ, in some instances, from the revised Numbers in the detailed Abstracts to be hereafter presented to Parliament with my Second Annual Report.

I have the honor to be

Your Excellency's very faithful servant,

WILLIAM DONNELLY,
Registrar-General.

GENERAL REGISTER OFFICE,
Henrietta-street, Dublin, June 4, 1866.

MARRIAGES, BIRTHS, and DEATHS *registered* during the year 1865, by Superintendent

DIVISIONS AND SUPERINTENDENT REGISTRARS' DISTRICTS.	POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.	
		Number.	Persons Married.			Males.	Females.	Males.	Females.
Ireland,	5,798,967*	30,684	61,368	145,227	93,738	74,481	70,746	46,569	47,169
DIVISIONS.									
I. North-Eastern,	1,124,041	7,147	14,294	31,829	20,561	16,461	15,368	9,929	10,632
II. North-Western,	574,745	2,528	5,056	13,145	8,060	6,680	6,465	4,049	4,011
III. Eastern,	829,569	4,952	9,904	20,825	16,656	10,464	10,361	8,294	8,362
IV. North Midland,	575,289	2,434	4,868	13,207	7,890	6,837	6,370	3,968	3,922
V. South Midland,	515,272	2,157	4,314	11,086	7,727	5,698	5,388	3,902	3,825
VI. Western,	822,878	3,767	7,534	20,007	10,356	10,326	9,681	5,237	5,119
VII. South-Eastern,	500,957	2,698	5,396	12,083	9,055	6,238	5,845	4,431	4,624
VIII. South-Western,	855,813	5,001	10,002	23,045	13,433	11,777	11,268	6,759	6,674
SUPERINTENDENT REGISTRARS' DISTRICTS.									
I. North-Eastern Division.	Antrim,	39,652	215	430	1,088	675	561	527	330
	Armagh,	8,810	426	852	2,158	1,350	1,106	1,052	642
	Ballycastle,	19,653	97	194	503	302	253	250	144
	Ballymena,	74,597	466	932	2,065	1,156	1,091	974	560
	Ballymoney,	41,583	233	466	951	587	456	495	284
	Banbridge,	71,918	451	902	1,976	1,209	1,029	947	583
	Belfast,	144,629	1,415	2,830	5,804	4,143	3,039	2,765	1,987
	Castleblayney,	41,812	279	558	1,163	694	593	570	345
	Coleraine,	40,562	217	434	1,046	644	555	491	285
	Cookstown,	37,953	225	450	930	538	491	439	259
	Downpatrick,	57,969	350	700	1,390	1,010	718	672	472
	Dungannon,	51,892	344	688	1,179	818	609	570	410
	Kilkeel,	22,614	99	198	551	324	293	258	178
	Larne,	35,087	204	408	1,057	585	566	491	269
	Lisburn,	66,882	402	804	1,879	1,438	976	903	708
	Lurgan,	73,930	504	1,008	2,275	1,345	1,153	1,122	669
	Magherafelt,	63,852	335	670	1,582	968	803	779	466
	Newry,	74,311	456	912	1,892	1,136	958	934	577
	Newtownards,	53,428	309	618	1,638	1,154	850	788	519
	Newtownlimavady,	30,907	120	240	702	485	361	341	242
	Total,	1,124,041	7,147	14,294	31,829	20,561	16,461	15,368	9,929
II. North-Western Division.	Ballyshannon,	32,181	143	286	539	430	283	256	225
	Castlederg,	17,478	59	118	379	222	195	184	106
	Donegal,	31,258	121	242	569	323	297	272	163
	Dunfanaghy,	17,326	94	188	364	187	178	186	107
	Enniskillen,	49,715	212	424	1,083	683	568	515	363
	Glenties,	39,899	189	378	1,066	474	523	543	251
	Gortin,	16,626	33	66	338	204	175	163	91
	Inishowen,	37,222	155	310	876	544	453	423	276
	Irvinestown,	22,728	109	218	479	342	259	220	170
	Letterkenny,	18,932	63	126	355	232	185	170	125
	Londonderry,	59,392	339	678	1,608	1,016	785	823	506
	Manorbhamilton,	33,443	175	350	835	401	424	411	196
	Total,	574,745	2,528	5,056	13,145	8,060	6,680	6,465	4,049

* Including 403 Seamen and others at Sea on Census night.

Registrars' Districts, which are co-extensive with the Poor Law Unions—163 in number.

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
12,266	5,661	5,797	6,960	38,325	39,163	34,158	33,581	29,341	24,380	18,854	21,163
1,742	1,584	1,645	2,176	8,146	8,845	7,491	7,347	6,297	5,514	4,103	4,647
1,010	449	441	628	3,438	3,510	3,073	3,124	2,574	2,169	1,615	1,702
1,183	1,176	1,275	1,318	5,460	5,632	5,057	4,676	5,064	4,163	3,462	3,967
1,068	427	381	558	3,451	3,531	3,119	3,106	2,599	2,042	1,570	1,679
901	380	397	479	3,013	3,022	2,671	2,375	2,491	2,018	1,538	1,680
2,346	443	432	545	5,216	4,705	5,053	5,033	3,298	2,680	2,154	2,224
1,204	472	502	519	3,306	3,331	2,736	2,666	2,903	2,364	1,722	2,066
2,312	729	724	736	6,226	6,537	4,958	5,254	4,115	3,430	2,690	3,198
51	46	49	69	312	305	226	245	207	176	150	142
103	96	111	116	549	597	525	487	422	353	272	303
23	25	22	27	124	138	126	115	96	83	57	66
107	98	107	154	539	615	445	466	305	385	217	249
62	51	38	82	248	252	222	229	193	147	114	133
119	85	120	127	503	584	440	449	390	302	250	267
278	372	354	411	1,449	1,608	1,357	1,390	1,209	1,062	868	1,004
90	59	40	90	296	371	253	243	232	192	122	148
53	47	51	66	259	266	267	254	192	157	153	142
70	46	49	60	233	235	200	262	167	148	108	115
89	63	79	119	368	391	344	287	337	265	205	203
82	67	78	117	303	335	282	259	268	206	155	189
37	16	14	32	137	137	134	143	87	95	62	80
35	44	52	73	262	294	253	248	149	197	121	118
71	96	110	125	461	571	427	420	461	362	295	320
114	98	128	164	592	627	555	501	427	354	274	290
89	86	67	93	419	418	361	384	318	254	146	250
155	93	80	127	486	469	483	454	379	317	202	238
77	65	76	91	407	462	419	350	324	333	219	278
36	31	20	33	199	170	172	161	134	126	113	112
1,742	1,584	1,645	2,176	8,146	8,845	7,491	7,347	6,297	5,514	4,103	4,647
59	17	33	34	142	148	114	135	135	115	85	95
16	13	11	19	102	99	96	82	72	65	36	49
62	17	13	29	146	149	123	151	105	69	73	76
67	8	7	12	95	103	65	101	73	53	30	31
82	36	44	50	285	289	246	263	208	200	133	142
134	14	8	33	284	250	246	286	152	132	93	97
11	5	4	13	95	93	79	71	59	65	41	39
66	27	24	38	225	252	200	199	160	161	112	111
37	17	16	39	127	132	124	96	108	88	70	76
20	11	17	15	88	71	95	101	62	56	53	61
77	75	85	102	416	435	387	370	317	281	198	220
78	35	29	33	220	222	198	195	132	112	82	75

not included in the Returns from any particular locality.

MARRIAGES, BIRTHS, and DEATHS *registered* during the year 1865, by Superintendent

DIVISIONS AND SUPERINTENDENT REGISTRARS' DISTRICTS.		POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.	
			Number.	Persons Married.			Males.	Females.	Males.	Females.
SUPERINTENDENT REGISTRARS' DISTRICTS.										
II. North-Western Division— <i>continued</i> .	Millford,	28,226	110	220	694	355	376	318	176	179
	Omagh,	52,836	191	382	1,200	849	599	601	400	449
	Sligo,	53,901	260	520	1,262	855	618	644	441	414
	Strabane,	43,604	194	388	1,041	698	539	502	317	381
	Stranorlar,	19,978	81	162	457	245	223	234	136	109
	Total,	574,745	2,528	5,056	13,145	8,060	6,680	6,465	4,049	4,011
III. Eastern Division.	Ardee,	25,284	103	206	529	429	264	265	203	226
	Bailieborough,	23,079	93	186	625	278	311	314	130	148
	Balrothery,	22,016	111	222	515	452	281	234	243	209
	Baltinglass,	22,032	105	210	461	296	242	219	157	139
	Carrickmacross,	22,354	58	116	564	326	275	289	153	173
	Celbridge,	19,580	82	164	385	340	188	197	167	173
	Drogheda,	39,821	169	338	941	801	496	445	421	380
	Dublin, North,	134,755	1,105	2,210	4,112	3,275	2,096	2,016	1,595	1,680
	„ South,	201,963	1,636	3,272	5,200	5,143	2,587	2,613	2,562	2,581
	Dundalk,	46,850	216	432	1,129	741	573	556	372	369
	Dunshaughlin,	14,109	31	62	260	215	135	125	106	109
	Gorey,	24,857	117	234	643	426	318	325	213	213
	Kells,	24,482	50	100	532	328	282	250	157	171
	Naas,	47,598	224	448	1,098	674	562	536	361	313
	Navan,	21,988	82	164	461	423	209	252	230	193
	Rathdown,	53,298	365	730	1,349	1,153	653	696	546	607
	Rathdrum,	43,402	217	434	1,077	691	537	540	346	345
	Shillelagh,	19,183	110	220	487	256	232	255	123	133
	Trim,	22,918	78	156	457	409	223	234	209	200
	Total,	829,569	4,952	9,904	20,825	16,656	10,464	10,361	8,294	8,362
IV. North Midland Division.	Athlone,	39,323	196	392	948	632	488	460	330	302
	Ballymahon,	22,089	87	174	482	337	255	227	181	156
	Bawnboy,	26,808	134	268	575	262	289	286	138	124
	Carrick-on-Shannon,	31,677	127	254	789	399	408	381	200	199
	Cavan,	58,662	252	504	1,413	821	711	702	385	436
	Clogher,	27,753	119	238	656	405	338	318	193	212
	Clones,	26,699	106	212	509	310	283	226	162	148
	Cootehill,	38,961	162	324	960	521	503	457	269	252
	Delvin,	13,561	43	86	296	197	154	142	99	98
	Granard,	36,043	160	320	830	463	425	405	232	231
	Lisnaskea,	25,832	103	206	543	336	266	277	161	175
	Longford,	32,757	147	294	670	459	376	294	226	233
	Mohill,	30,191	134	268	686	360	367	319	175	185
	Monaghan,	45,674	193	386	1,020	633	534	486	322	311
	Mullingar,	42,703	125	250	952	647	499	453	333	314
	Oldcastle,	23,657	81	162	612	340	308	304	174	166
	Roscommon,	26,504	153	306	647	430	325	322	226	204
	Strokestown,	26,395	112	224	619	338	308	311	162	176
	Total,	575,289	2,434	4,868	13,207	7,890	6,837	6,370	3,968	3,922

Registrars' Districts, which are co-extensive with the Poor Law Unions ;—*continued.*

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
68	17	10	15	211	171	166	146	119	104	66	66
62	45	38	46	322	331	280	267	286	229	178	156
99	46	57	58	305	358	305	294	285	211	167	192
46	48	36	64	262	284	244	251	237	152	157	152
26	18	9	28	113	123	105	116	64	76	41	64
1,010	449	441	628	3,438	3,510	3,073	3,124	2,574	2,169	1,615	1,702
30	24	28	21	154	127	121	127	130	106	83	110
13	25	19	36	169	177	146	133	87	86	43	62
22	32	23	34	129	141	139	106	141	111	93	107
23	23	17	42	122	127	97	115	91	89	45	71
27	8	8	15	161	140	140	123	112	104	46	64
24	13	24	21	110	110	82	83	110	79	63	88
38	38	46	47	238	265	225	213	239	204	179	179
262	276	305	262	1,093	1,079	992	948	950	733	734	858
337	394	469	436	1,397	1,343	1,309	1,151	1,602	1,223	1,128	1,190
73	55	39	49	317	272	278	262	223	213	141	164
7	3	9	12	63	60	65	72	86	55	36	38
31	24	26	36	156	198	143	146	113	135	75	103
19	13	8	10	128	171	125	108	103	99	53	73
55	52	50	67	263	325	276	234	185	194	156	139
23	18	8	33	126	148	103	84	157	110	69	87
92	86	99	88	329	355	331	334	317	264	263	309
56	49	55	57	261	331	255	230	223	187	140	141
31	28	21	30	130	133	126	98	80	61	57	58
20	15	21	22	114	130	104	109	115	110	58	126
1,183	1,176	1,275	1,318	5,460	5,632	5,057	4,676	5,064	4,163	3,462	3,967
104	32	29	31	264	248	224	212	205	153	126	148
40	14	10	23	116	135	122	109	87	106	72	72
60	16	20	38	181	140	127	127	89	59	49	65
84	11	16	16	180	199	201	209	120	96	87	96
82	53	53	64	369	385	329	330	283	201	171	166
41	19	25	34	167	193	146	150	128	129	71	77
31	28	15	32	142	124	121	122	113	62	60	75
49	41	25	47	237	279	206	238	162	156	98	105
18	7	5	13	79	81	80	56	69	50	40	38
62	33	27	38	226	205	217	182	162	105	94	102
36	31	11	25	136	164	118	125	119	85	62	70
69	25	24	29	180	171	159	160	145	131	109	74
70	20	19	25	170	180	160	176	120	78	76	86
87	27	30	49	264	265	234	257	210	162	113	148
41	25	29	30	260	282	212	198	193	183	140	131
24	14	13	30	150	167	147	148	113	79	58	90
97	16	23	17	164	171	145	167	148	117	81	84
73	15	7	17	166	142	171	140	133	90	63	52
1,068	427	381	558	3,451	3,531	3,119	3,106	2,599	2,042	1,570	1,679

MARRIAGES, BIRTHS, and DEATHS *registered* during the year 1865, by Superintendent

DIVISIONS AND SUPERINTENDENT REGISTRARS' DISTRICTS.	POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.		
		Number.	Persons Married.			Males.	Females.	Males.	Females.	
SUPERINTENDENT REGISTRARS' DISTRICTS.										
V. South Midland Division.	Abbeyleix,	22,400	107	214	449	284	239	210	140	144
	Athy,	33,210	116	232	744	499	393	351	275	224
	Borrisokane,	13,740	43	86	226	132	119	107	71	61
	Carlow,	51,802	258	516	1,278	872	656	622	441	431
	Cashel,	33,527	172	344	806	549	398	408	268	281
	Castlecomer,	15,937	58	116	367	276	204	163	135	141
	Donaghmore,	9,504	25	50	172	143	81	91	76	67
	Elderrerry,	23,384	93	186	479	370	240	239	197	173
	Kilkenny,	35,499	177	354	751	690	389	362	353	337
	Mountmellick,	42,184	207	414	807	651	409	398	327	324
	Nenagh,	38,277	135	270	859	522	434	425	284	238
	Parsonstown,	39,350	140	280	686	508	357	329	246	262
	Roscrea,	24,666	86	172	465	323	241	224	151	172
	Thurles,	36,152	203	406	818	530	424	394	280	250
	Tipperary,	47,298	178	356	1,193	679	597	596	311	368
	Tullamore,	33,087	106	212	666	499	349	317	251	248
	Urlingford,	15,255	53	106	320	200	168	152	96	104
	Total,	515,272	2,157	4,314	11,086	7,727	5,698	5,388	3,902	3,825
VI. Western Division.	Ballina,	32,693	208	416	700	402	353	347	215	187
	Ballinasloe,	28,222	120	240	634	409	320	314	217	192
	Ballinrobe,	31,558	147	294	781	384	413	368	190	194
	Ballyvaghan,	6,819	22	44	103	67	60	43	34	33
	Belmullet,	17,096	45	90	466	244	245	221	119	125
	Boyle,	47,758	242	484	1,067	590	531	536	304	286
	Castlebar,	31,780	167	334	727	336	362	365	162	174
	Castlereagh,	46,783	241	482	1,135	529	578	557	277	252
	Claremorris,	32,070	173	346	993	414	531	462	217	197
	Clifden,	25,000	137	274	722	290	379	343	147	143
	Corrofin,	7,866	35	70	163	92	86	77	48	44
	Dromore West,	18,608	84	168	553	269	289	264	123	146
	Ennis,	30,097	151	302	663	495	343	325	233	262
	Ennistimon,	25,028	121	242	635	345	335	300	179	166
	Galway,	50,821	133	266	1,023	625	513	510	320	305
	Glennamaddy,	22,469	56	112	510	222	262	248	127	95
	Gort,	20,501	85	170	455	264	247	208	121	143
	Killadysert,	13,265	67	134	329	158	174	155	83	75
	Killala,	11,829	62	124	271	141	128	143	67	74
	Kilrush,	41,130	182	364	843	558	444	399	288	270
	Loughrea,	29,139	127	254	723	541	375	348	271	270
	Mountbellew,	19,936	109	218	506	241	276	230	114	127
	Newport,	16,660	76	152	498	190	259	239	91	99
	Oughterard,	18,472	116	232	583	206	293	290	111	95
	Portumna,	14,939	57	114	306	167	153	153	80	87
	Scarriff,	15,611	66	132	388	199	197	191	104	95
Swineford,	52,004	340	680	1,494	591	783	711	304	287	
Tobercurry,	27,657	140	280	758	323	390	368	145	178	
Tuam,	44,440	79	158	908	520	461	447	267	253	
Tulla,	15,759	63	126	364	188	189	175	97	91	
Westport,	26,868	116	232	701	356	357	344	182	174	
Total,	822,878	3,767	7,534	20,007	10,356	10,326	9,681	5,237	5,119	

Registrars' Districts, which are co-extensive with the Poor Law Unions ;—*continued.*

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
43	19	19	26	128	117	97	107	84	79	61	60
33	27	27	29	211	188	184	161	149	128	107	115
17	7	4	15	43	78	51	54	52	28	25	27
104	44	36	74	357	355	284	282	267	220	195	190
68	22	42	40	209	221	188	188	181	164	81	123
31	5	5	17	105	96	94	72	100	62	51	63
12	7	5	1	42	41	41	48	40	39	21	43
31	27	13	22	140	110	132	97	133	92	67	78
59	40	36	42	182	212	177	180	221	205	138	126
52	52	54	49	209	235	206	157	181	183	149	138
73	23	24	15	240	265	196	158	162	125	108	127
52	28	20	40	197	180	172	137	174	134	96	104
36	16	13	21	120	134	124	87	122	82	54	65
102	28	40	33	224	200	196	198	173	136	102	119
121	13	30	14	341	315	290	247	231	163	129	156
35	16	24	31	187	184	158	137	155	125	105	114
32	6	5	10	83	91	81	65	66	53	49	32
901	380	397	479	3,018	3,022	2,671	2,375	2,491	2,018	1,538	1,680
137	27	22	22	181	150	192	177	138	107	100	57
53	19	22	26	144	152	174	164	117	106	95	91
79	33	17	18	205	226	176	174	128	108	68	80
21	1	—	—	20	20	38	25	14	16	19	18
23	4	9	9	107	129	117	113	85	75	47	37
159	25	22	36	254	252	286	275	200	135	118	137
86	36	25	20	229	149	184	165	125	74	60	77
187	21	8	25	285	255	285	310	160	143	116	110
109	28	10	26	262	181	304	246	169	98	60	87
51	9	24	53	195	160	186	181	90	68	69	63
27	4	2	2	46	41	33	43	34	19	25	14
51	9	12	12	140	142	136	135	99	75	45	50
95	13	26	17	175	189	165	139	142	113	152	88
71	16	21	13	142	190	152	151	86	90	71	98
62	18	25	28	269	251	222	281	172	160	131	162
37	2	5	12	142	106	116	146	86	47	38	51
52	11	12	10	107	122	114	112	82	58	55	69
37	10	12	8	113	98	42	76	53	43	33	29
38	6	5	13	70	77	69	55	37	44	33	27
124	11	24	23	234	222	180	207	165	130	128	135
58	23	32	14	203	191	168	161	181	164	99	97
83	14	6	6	130	94	138	144	67	52	62	60
59	6	5	6	146	124	116	112	46	53	36	55
59	14	16	27	152	167	125	139	79	54	42	31
24	11	6	16	99	81	61	65	68	50	23	26
43	8	8	7	118	107	82	81	77	52	39	31
271	18	15	36	395	198	442	459	178	162	120	131
98	12	8	22	193	142	218	205	97	88	54	84
42	16	11	10	212	228	235	233	167	131	119	103
42	6	6	9	84	106	93	81	48	57	39	44
68	12	16	20	164	155	204	178	108	108	58	82
2,346	443	432	546	5,216	4,705	5,053	5,033	3,293	2,680	2,151	2,224

MARRIAGES, BIRTHS, and DEATHS *registered* during the year 1865, by Superintendent

DIVISIONS AND SUPERINTENDENT REGISTRARS' DISTRICTS.	POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.		
		Number.	Persons Married.			Males.	Females.	Males.	Females.	
SUPERINTENDENT REGISTRARS' DISTRICTS.										
VII. South-Eastern Division.	Callan,	24,969	111	222	531	402	272	259	203	199
	Carrick-on-Suir,	30,294	99	198	846	629	414	432	291	338
	Clogheen,	25,249	134	268	621	456	327	294	225	231
	Clonmel,	28,039	194	388	697	636	354	343	312	324
	Dungarvan,	24,346	124	248	638	500	328	310	254	246
	Enniscorthy,	42,886	225	450	1,095	745	535	560	357	388
	Fermoy,	37,960	244	488	859	476	463	396	233	243
	Kilmacthomas,	15,494	73	146	454	270	260	194	146	124
	Lismore,	20,845	123	246	475	333	252	223	169	164
	Middleton,	34,086	184	368	813	512	431	382	253	259
	Mitchelstown,	22,747	97	194	508	313	241	267	149	164
	New Ross,	44,141	183	366	991	833	529	462	402	431
	Thomastown,	21,405	96	192	460	393	228	232	187	206
	Waterford,	60,068	390	780	1,495	1,209	808	687	601	608
	Wexford,	43,727	256	512	1,026	959	505	521	456	503
	Youghal,	24,701	165	330	574	389	291	283	193	196
		Total,	500,957	2,698	5,396	12,083	9,055	6,238	5,845	4,431
VIII. South-Western Division.	Bandon,	27,256	178	356	725	405	344	381	197	208
	Bantry,	15,964	127	254	470	185	251	219	95	90
	Cahersiveen,	25,204	136	272	734	295	407	327	144	151
	Castletown,	15,076	112	224	517	207	258	259	95	112
	Clonakilty,	28,268	196	392	816	427	419	397	209	218
	Cork,	147,572	962	1,924	3,754	2,778	1,946	1,868	1,463	1,315
	Croom,	21,172	62	124	394	271	207	187	136	135
	Dingle,	20,539	151	302	623	371	315	308	180	191
	Dunmanway,	17,426	99	198	569	235	282	287	112	123
	Glin,	15,750	65	130	431	231	225	206	126	105
	Kanturk,	34,480	172	344	999	504	504	495	265	239
	Kenmare,	18,757	105	210	592	247	294	298	132	115
	Killarney,	43,987	257	514	1,363	707	733	630	378	329
	Kilmallock,	39,539	197	394	937	654	478	459	302	352
	Kinsale,	23,837	143	286	643	384	348	295	198	186
	Limerick,	90,756	581	1,162	2,213	1,780	1,110	1,103	883	897
	Listowel,	36,531	163	326	723	360	366	357	191	169
	Macroom,	31,090	227	454	1,010	470	508	502	236	234
	Mallow,	35,751	169	338	855	577	427	428	278	299
	Millstreet,	14,797	63	126	467	251	226	241	132	119
	Newcastle,	31,624	160	320	911	444	470	441	218	226
	Rathkeale,	22,055	92	184	476	324	256	220	154	170
	Skibbereen,	32,412	210	420	958	379	462	496	180	199
	Skull,	13,902	91	182	382	147	191	191	66	81
	Tralee,	52,068	283	566	1,483	800	750	733	389	411
		Total,	855,813	5,001	10,002	23,045	13,433	11,777	11,268	6,759

Registrars' Districts, which are co-extensive with the Poor Law Unions;—*continued*.

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
46	14	24	27	155	136	137	103	136	82	98	86
50	21	6	22	237	246	188	175	166	184	131	148
76	23	20	15	180	172	140	129	140	131	85	100
60	45	52	37	197	187	149	164	202	178	128	128
74	15	20	15	166	176	165	131	173	144	87	96
81	42	46	56	273	325	251	246	222	188	150	185
127	42	35	40	240	249	186	184	174	114	92	96
36	7	18	12	125	125	111	93	89	66	54	61
71	14	27	11	148	136	99	92	118	89	59	67
81	30	37	36	238	219	179	177	180	124	95	113
70	10	8	9	150	136	98	124	109	69	45	90
78	30	29	46	276	286	217	212	288	221	133	191
47	11	12	26	128	121	99	112	130	110	64	89
134	84	86	86	369	412	368	346	382	307	223	297
85	58	58	55	282	272	246	226	274	251	215	219
88	27	24	26	136	183	103	152	120	106	63	100
1,204	473	502	519	3,300	3,381	2,736	2,666	2,903	2,364	1,722	2,066
88	28	30	32	183	210	164	168	123	101	81	100
89	15	8	15	136	103	112	119	51	45	37	52
115	7	7	7	217	211	128	178	81	74	44	96
90	3	9	10	135	185	95	102	74	58	34	41
141	10	29	16	237	225	170	184	139	106	74	108
315	223	211	213	1,001	1,061	877	815	901	710	575	592
31	12	7	12	114	127	64	89	89	67	60	55
120	9	9	13	166	205	113	139	93	114	89	75
70	8	14	7	160	167	131	111	87	57	39	52
31	11	9	14	91	157	96	87	59	68	50	54
103	29	18	22	286	264	222	227	156	116	124	108
74	6	15	10	155	201	109	127	73	87	41	46
192	23	12	30	369	384	295	315	230	195	143	139
135	18	22	22	252	252	206	227	193	161	135	165
68	29	26	20	147	184	139	173	117	112	66	89
229	121	126	105	614	545	528	526	492	353	391	544
111	15	20	17	191	177	131	224	105	98	75	82
159	17	19	32	276	314	220	200	134	117	105	114
79	26	28	36	244	242	175	194	193	135	111	138
43	6	7	7	131	141	103	92	79	68	46	58
113	21	16	10	260	244	196	211	146	116	80	102
33	18	23	18	138	144	92	102	90	110	50	74
150	21	20	19	261	274	192	231	123	79	67	110
65	9	6	11	128	85	83	86	42	36	24	45
168	44	33	38	404	435	317	327	245	247	149	159
2,812	729	724	736	6,296	6,537	4,958	5,254	4,115	3,430	2,690	3,198

MARRIAGES, BIRTHS, and DEATHS *registered*

PROVINCES AND COUNTIES.*	POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.		
		Number.	Persons Married.			Males.	Females.	Males.	Females.	
PROVINCES.										
Leinster,	1,430,029	7,574	15,148	33,688	26,479	17,141	16,547	13,224	13,255	
Munster,	1,528,877	8,352	16,704	38,885	23,993	19,987	18,898	12,016	11,977	
Ulster,	1,930,921	10,541	21,082	50,354	31,597	25,917	24,437	15,428	16,169	
Connaught,	908,737	4,217	8,434	22,300	11,669	11,436	10,864	5,901	5,768	
COUNTIES.										
Province of LEINSTER.	Carlow,	51,802	258	516	1,278	872	656	622	441	431
	Dublin,	412,032	3,217	6,434	11,176	10,023	5,617	5,559	4,946	5,077
	Kildare,	100,388	422	844	2,227	1,513	1,143	1,084	803	710
	Kilkenny,	113,065	495	990	2,429	1,961	1,261	1,168	974	987
	King's,	95,821	339	678	1,831	1,377	946	885	694	683
	Longford,	90,889	394	788	1,982	1,259	1,056	926	639	620
	Louth,	111,955	488	976	2,599	1,971	1,333	1,266	996	975
	Meath,	83,497	241	482	1,710	1,375	849	861	702	673
	Queen's,	74,088	339	678	1,428	1,078	729	699	543	535
	Westmeath,	56,264	168	336	1,248	844	653	595	432	412
	Wexford,	155,611	781	1,562	3,755	2,963	1,887	1,868	1,428	1,535
	Wicklow,	84,617	432	864	2,025	1,243	1,011	1,014	626	617
Total,	1,430,029	7,574	15,148	33,688	26,479	17,141	16,547	13,224	13,255	
Province of MUNSTER.	Clare,	155,575	707	1,414	3,493	2,102	1,828	1,665	1,066	1,036
	Cork,	557,325	3,439	6,878	14,919	8,639	7,592	7,327	4,354	4,285
	Kerry,	197,086	1,095	2,190	5,518	2,780	2,865	2,653	1,414	1,366
	Limerick,	220,896	1,157	2,314	5,362	3,704	2,746	2,616	1,819	1,885
	Tipperary,	246,948	1,145	2,290	5,685	3,827	2,894	2,791	1,902	1,925
	Waterford,	151,047	809	1,618	3,908	2,941	2,062	1,846	1,461	1,480
Total,	1,528,877	8,352	16,704	38,885	23,993	19,987	18,898	12,016	11,977	

* NOTE.—The Registration Counties consist of groups of Superintendent Registrars' Districts, or Poor Law Unions. Whenever a District hence all the Registration Counties differ

in each Province and County, during the Year 1865.

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
2,194	1,673	1,756	1,951	8,946	9,138	8,137	7,467	8,141	6,720	5,527	6,091
4,556	1,225	1,309	1,262	10,591	10,964	8,574	8,756	7,508	6,160	4,757	5,568
3,025	2,214	2,219	3,083	13,035	13,809	11,775	11,735	9,870	8,483	6,240	7,004
2,491	549	513	664	5,753	5,252	5,672	5,623	3,822	3,017	2,330	2,500
104	44	36	74	357	355	284	282	267	220	195	190
713	788	896	820	2,948	2,918	2,771	2,539	3,010	2,331	2,218	2,464
112	92	101	117	584	623	542	478	444	401	326	342
215	76	82	122	653	656	588	532	653	512	400	396
118	71	57	93	524	474	462	371	462	351	268	296
171	72	61	90	522	511	498	451	394	342	275	248
141	117	113	117	709	664	624	602	592	523	403	453
69	49	46	77	431	509	397	373	461	374	216	324
107	78	78	76	379	393	344	312	305	301	231	241
59	32	34	43	339	363	292	254	262	233	180	169
275	154	159	193	987	1,081	857	830	897	795	573	698
110	100	93	129	513	591	478	443	394	337	242	270
2,194	1,673	1,756	1,951	8,946	9,138	8,137	7,467	8,141	6,720	5,527	6,091
460	69	99	79	932	973	785	803	619	520	506	457
1,826	533	529	551	4,089	4,242	3,249	3,339	2,802	2,153	1,678	2,006
780	104	96	115	1,502	1,613	1,093	1,310	827	815	541	597
572	201	203	181	1,469	1,469	1,182	1,242	1,069	875	766	994
553	177	225	190	1,554	1,572	1,334	1,225	1,263	1,007	712	845
365	141	157	146	1,045	1,095	931	837	928	790	554	669
4,556	1,225	1,309	1,262	10,591	10,964	8,574	8,756	7,508	6,160	4,757	5,568

or Union extends into more than one County, it is assigned wholly to that County in which the greater portion of the Population is located more or less from the Counties Proper.

MARRIAGES, BIRTHS, and DEATHS *registered* in each

PROVINCES AND COUNTIES.		POPULATION IN 1861.	MARRIAGES.		BIRTHS.	DEATHS.	BIRTHS.		DEATHS.	
			Number.	Persons Married.			Males.	Females.	Males.	Females.
Province of ULSTER.	COUNTIES.									
	Antrim, . . .	355,201	2,630	5,260	11,468	7,448	5,966	5,502	3,574	3,874
	Armagh, . . .	229,051	1,386	2,772	6,325	3,831	3,217	3,108	1,888	1,943
	Cavan, . . .	171,167	722	1,444	4,185	2,222	2,122	2,063	1,096	1,126
	Donegal, . . .	225,022	956	1,912	4,920	2,790	2,518	2,402	1,459	1,331
	Down, . . .	272,811	1,611	3,222	7,434	5,135	3,866	3,568	2,460	2,675
	Fermanagh, . . .	98,275	424	848	2,105	1,361	1,093	1,012	694	667
	Londonderry, . . .	194,713	1,011	2,022	4,938	3,113	2,504	2,434	1,499	1,614
	Monaghan, . . .	136,539	636	1,272	3,256	1,963	1,685	1,571	982	981
	Tyrone, . . .	248,142	1,165	2,330	5,723	3,734	2,946	2,777	1,776	1,958
	Total, . . .	1,930,921	10,541	21,082	50,354	31,597	25,917	24,437	15,428	16,169
Province of CONNAUGHT.										
	Galway, . . .	273,939	1,019	2,038	6,370	3,485	3,279	3,091	1,775	1,710
	Leitrim, . . .	95,311	436	872	2,310	1,160	1,199	1,111	571	589
	Mayo, . . .	252,558	1,334	2,668	6,631	3,058	3,431	3,200	1,547	1,511
	Rosecommon, . . .	186,763	944	1,888	4,416	2,519	2,230	2,186	1,299	1,220
	Sligo, . . .	100,166	484	968	2,573	1,447	1,297	1,276	709	738
	Total, . . .	908,737	4,217	8,434	22,300	11,669	11,436	10,864	5,901	5,768
IRELAND, . . .		5,798,967*	30,684	61,368	145,227	93,738	74,481	70,746	46,569	47,169

* Including 403 Seamen and others at Sea on Census Night,

Province and County, during the Year 1865;—*continued.*

MARRIAGES				BIRTHS				DEATHS			
Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of				Registered in the Quarter ending the last Day of			
March.	June.	September.	December.	March.	June.	September.	December.	March.	June.	September.	December.
556	636	622	816	2,934	3,212	2,629	2,693	2,159	2,050	1,527	1,712
373	287	319	407	1,627	1,693	1,563	1,442	1,228	1,024	748	831
228	149	130	215	1,106	1,148	955	976	734	581	419	488
502	129	121	204	1,304	1,267	1,114	1,235	870	766	553	601
393	325	399	494	1,876	2,145	1,764	1,649	1,599	1,357	1,031	1,148
155	84	71	114	548	585	488	484	435	373	265	288
255	239	223	294	1,293	1,289	1,187	1,169	961	818	610	724
235	122	93	186	863	900	748	745	667	520	341	435
328	243	241	353	1,484	1,570	1,327	1,342	1,217	994	746	777
3,025	2,214	2,219	3,083	13,035	13,809	11,775	11,735	9,870	8,483	6,240	7,004
521	137	159	202	1,653	1,552	1,539	1,626	1,109	890	733	753
232	66	64	74	570	601	559	580	372	286	245	257
870	170	124	170	1,759	1,389	1,804	1,679	1,014	829	582	633
620	109	89	126	1,133	1,068	1,111	1,104	846	638	504	531
248	67	77	92	638	642	659	634	481	374	266	326
2,491	549	513	664	5,753	5,252	5,672	5,623	3,822	3,017	2,330	2,500
12,266	5,661	5,797	6,960	38,325	39,163	34,158	33,581	29,341	24,380	18,854	21,163

not included in the Returns from any particular locality.

DUBLIN : PRINTED BY ALEXANDER THOM, 37 & 38, ABBEY-STREET,
FOR HER MAJESTY'S STATIONERY OFFICE,

ORANGE MEETING (BALLYKILBEG).

RETURN to an Order of the Honourable The House of Commons,
dated 23 July 1866 :—for,

COPIES “of CORRESPONDENCE between the late Lord Lieutenant of *Ireland* and *William Johnston*, Esquire, relative to a MEETING of ORANGEMEN proposed to be held in his Park of *Ballykilbeg*, in the County *Down*, on the 12th day of July 1866; and in reference to the intimation by the Lord Lieutenant that such Meeting would not be permitted to be held, and the display of Military and Constabulary in accordance therewith.”

“ And, of any CORRESPONDENCE which led to the adoption of these Measures.”

SCHEDULE.

	PAGE
7 July 1866.—Mr. Keown to the Under Secretary (with Enclosure) - - -	1
8 July 1866.—Mr. Conway Pilson to the Under Secretary - - -	2
9 July 1866.—The Under Secretary to Mr. Johnston - - -	2
10 July 1866.—Mr. Johnston to the Lord Lieutenant (with Enclosure) - - -	3

Mr. *John Keown*, J.P., Downpatrick, to the Under Secretary.

Sir,

Downpatrick, 7 July 1866.

As chairman of the magistrates I beg leave to enclose you a copy of the deposition of the Reverend P. O’Kane and the resolution of the magistrates.

Under Secretary, Castle, Dublin.

I am, &c.
(signed) *John Keown*.

(Enclosure.)

COUNTY OF DOWN, TO WIT:

District of Downpatrick.

I, PATRICK O’KANE, parish priest of Downpatrick, in said county of Down, make oath and say that in reference to the approaching demonstration to be held at Ballykilbeg on the 12th instant, I have heard that on that occasion there will be a large number of the ship carpenters from Belfast amongst the parties composing that demonstration; that near my church, in the town of Downpatrick, there is a large cross lately erected; that from private and reliable information (I have received) I have reason to fear that there will be a collision of a serious nature, arising from the fact that my information leads me to fear that the said ship carpenters and other parties are likely to attack my church and the said cross. I have also reason to know that this apprehension is shared in by a great number of my parishioners in Downpatrick, and they are excited on the subject.

(signed) *P. O’Kane*.

Taken and sworn before us at Downpatrick, this 7th day of July 1866.

John Keown,
John Hastings, } Justices of said County.

WE are of opinion that it would be desirable to have a sufficient force of military and police to prevent any collision between the parties, especially as there are a number of strangers of the Roman Catholic persuasion working at the Lunatic Asylum in the immediate vicinity of this town.

(signed) *John Keown,*
John Hastings,
J. W. Maxwell,
Conway Pilson,
John Craig, } Justices of County Down.

Downpatrick, 7 July 1866.

Mr. Conway Pilson, J. P., Newcastle, County Down, to the Under Secretary.

Newcastle, County Down,
 Sunday, 8 July.

Sir,

As one of the magistrates who signed the recommendation for a military force to be sent to Downpatrick on the occasion of the ensuing 12th, I beg to suggest the propriety of a couple of stipendiary magistrates accompanying that force.

It is precisely one of those occasions on which it is desirable that the services of the local magistrates should be dispensed with as far as possible. I belong to no party myself, nor shall I shrink, if occasion requires, from a faithful and impartial discharge of my duty; nevertheless, I think it most desirable that the military and police force should be placed in charge of stipendiary magistrates.

The demonstration at Ballykilbeg is likely to be very numerous; it is expected to reach fully 20,000. A most indiscreet proceeding altogether. Mr. Johnston the chief promoter, has been largely remonstrated with by his friends to relinquish such a perilous undertaking, but all to no purpose. Mr. Johnston attended the meeting of the magistrates yesterday, and said that, if unmolested, he would give a guarantee that the most trivial breach of the peace would not arise on the side of his party. Mr. O'Kane also attended our meeting, and undertook to impress on his congregation to-day the necessity of abstaining from showing even the appearance of hostility to the opposite party.

The only apprehension the local authorities have is from the likelihood of the navvies who are working at the new asylum, and the ship carpenters from Belfast coming into collision. The very appearance of the military will be calculated to prevent this dreaded collision.

I expect to return to my residence at Downpatrick on Tuesday, where I purpose remaining until the 12th.

The Under Secretary,
 &c. &c.

I have, &c.
 (signed) Conway Pilson.

The Under Secretary to Mr. Johnston.

Sir,

Dublin Castle, 9 July 1866.

I AM directed by the Lord Lieutenant to acquaint you that from information his Excellency has received, he has reason to apprehend that a serious breach of the peace will take place at an intended meeting, called a "Grand Protestant Demonstration," to be held at the Ballykilbeg Demesne as advertised, on the 12th instant. His Excellency trusts that you will at once see the propriety of countermanding this meeting, otherwise you will be held responsible for the consequences. I am to add that his Excellency has given strict orders to prevent the assembling of persons under such circumstances as are likely to lead to a breach of the peace, and the information received by his Excellency leaves no doubt that the proposed meeting is one which ought not to be permitted to take place.

William Johnston, Esq.,
 Ballykilbeg, near Downpatrick.

I am, &c.
 (signed) Thomas A. Larcom.

Mr. Johnston to the Lord Lieutenant.

Ballykilbeg House, County Down,
10 July 1866.

May it please your Excellency,

I HAVE the honour to acknowledge the receipt of a communication from your Excellency, respecting the meeting proposed to be held here on the 12th July.

It is not needful for me to say to your Excellency that in holding such a meeting no law is broken. The Orangemen who designed attending such meeting were requested to abstain from any violation of even the unjust law, administered with one-sided hostility to Ulster Protestants, which is called the "Party Processions Act." The resolutions to be proposed to the meeting are now submitted to your Excellency, in a firm belief in their calmness, moderation, and truth. It could not be expected that your Excellency would condescend to inform me what reasons there are for apprehending "a breach of the peace." Those who design to break the peace, if any, may have privately communicated their intentions. Those who are friendly to the meeting neither have nor had any such design, though I found the priest of the parish, Mr. O'Kane, on Saturday last, entertaining the magistrates with an absurd story of a contemplated firing at a sponge and spear, and huge cross, recently set up in the Down chapel-yard, under the auspices of the Redemptorist Fathers.

Will your Excellency forgive my presumption when I say that I do not "see the propriety of at once countermanding this meeting."

Has it come to this, that all meetings of Protestants, when perfectly legal, are to be suppressed and put down, to please those who proudly rejoice in the unmolested processions which did honour to O'Connell, once in gaol for sedition, and to Terence Bellew McManus? Are the times of James the Second, when more than two or three Protestants were prohibited meeting together, to be re-enacted in the nineteenth century?

The men who desired to meet in gratitude to God, and with no ill-will to any man, at Ballykilbeg on Thursday next, have a right to claim protection from your Excellency, if any persons are to be found ill-disposed enough to attempt to interfere with the freedom of British citizens and the rights of loyal subjects. What the result may be, in this new turn of things, I cannot tell. God will, I am confident, watch over those who have done and contemplated no wrong, save that they have never succumbed to civil or ecclesiastical tyranny. But, if there are conspirators against the lives and liberties of the Protestants of Ulster, it would seem to be the right and proper thing that those Protestants should be guarded by the powers that be, not attempted to be robbed of that remnant of freedom which Governments and Parliaments have left them still.

For any excitement that may arise, let the prohibition to hold a legal meeting be considered responsible. And let God be the judge between the wrong and the right.

I have, &c.
(signed) Wm. Johnston.

(Enclosure.)

(Private.)

RESOLUTIONS, 12th July 1866.

Resolved,—

1. "That trusting in the Lord God of Hosts as our refuge and strength, we desire gratefully to thank Him for the gift of Protestant truth and Protestant freedom, recognising His hand in the courage of our forefathers, in their noble protest, in the victories gained, and in civil and religious liberty, though imperilled, triumphant."

2. "That it is the imperative duty of all who value God's truth and man's liberty vigilantly to resist all efforts made for their suppression, and therefore there is urgent need for Protestant union, decided action, and such a religio-political organization as that presented in the Orange Institution, which has rendered high services to the State at home, and, at this time, in British North America, has sent forth many thousand volunteers to fight for the English Crown and British connection."

3. "That, according to others, the utmost freedom in the expression of their religious and political sympathies, and leaving the Crown to deal as it thinks best with any attempted infringement of its rights, it is manifestly impolitic, ungenerous, and unjust to continue on the Statute Book a law which discourages loyal and Protestant manifestations, and which has been administered in a spirit of one-sided hostility to those who revere the glorious memory of 'the greatest sovereign this country has to boast of.'"

ORANGE MEETING (BALLYKILBEG).

COPIES of CORRESPONDENCE between the late Lord Lieutenant of Ireland and William Johnston, Esq., relative to a MEETING of ORANGEMEN proposed to be held in his Park of Ballykilbeg, in the County Down, on 12 July 1866; &c.

(*Mr. Whalley.*)

*Ordered, by The House of Commons, to be Printed,
1 August 1866.*

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PEERAGE OF IRELAND.

RETURN to an Order of the Honourable The House of Commons,
dated 12 March 1866;—for,

RETURNS “from ULSTER KING AT ARMS of the Number of the existing
PEERS of *Ireland*, exclusive of those who have Seats in the House of Lords
by virtue of Peerages of *Great Britain* or of the *United Kingdom* ;”

“ And, of the Number of CREATIONS and PROMOTIONS made in the PEERAGE of
Ireland since the Union, with the Dates of such Creations and Promotions.”

(*Sir Colman O'Loughlen.*)

Ordered, by The House of Commons, to be Printed,
10 April 1866.

RETURNS from ULSTER KING AT ARMS of the Number of the existing PEERS of *Ireland*, exclusive of those who have Seats in the House of Lords by virtue of Peerages of *Great Britain* or of the *United Kingdom*; and, of the Number of CREATIONS and PROMOTIONS made in the PEERAGE of *Ireland* since the Union, with the Dates of such Creations and Promotions.

The Number of the existing Peers of Ireland, exclusive of those who have Seats in the House of Lords by virtue of Peerages of England, Great Britain, or of the United Kingdom, is - - - - - 115

The actual Number of the Peers of Ireland is as follows :—

Duke - - - - -	1
Marquesses - - - - -	12
Earls (including his Majesty the King of Hanover as Earl of Armagh) - - - - -	66
Viscounts - - - - -	40
Barons - - - - -	70
	189
Of whom are Peers of England, Great Britain, or the United Kingdom - - - - -	74
Peers who are Peers of Ireland only - - - - -	115

Dublin Castle,
29 March 1866.

J. Bernard Burke,
Ulster.

CREATIONS made in the Peerage of *Ireland* since the Union, with the Dates of such Creations.

No. of Creations - - - - - 18

		Date of Patent.
Rendlesham - - - - -	Baron - - -	1 February 1806.
Kiltarton - - - - -	Baron - - -	18 May 1810.
Castlemaine - - - - -	Baron - - -	24 December 1812.
Decies - - - - -	Baron - - -	22 December 1812.
Garvagh - - - - -	Baron - - -	28 October 1818.
Howden - - - - -	Baron - - -	19 October 1819.
Downes - - - - -	Baron - - -	10 December 1822.
Blomfield - - - - -	Baron - - -	10 June 1825.
FitzGerald and Vesey - - - - -	Baroness - - -	31 July 1826.
Guillamore - - - - -	Viscount - - -	6 January 1831.
Talbot and Malahide - - - - -	Baroness - - -	28 May 1831.
Carew - - - - -	Baron - - -	14 June 1834.
Oranmore - - - - -	Baron - - -	4 May 1836.
Dunsandle and Clanconnell - - - - -	Baron - - -	6 June 1845.
Bellew - - - - -	Baron - - -	17 July 1848.
Clermont - - - - -	Baron - - -	6 March 1852.
Fermoy - - - - -	Baron - - -	10 September 1856.
Athlumney - - - - -	Baron - - -	14 December 1863.

J. Bernard Burke,
Ulster.

PROMOTIONS made in the Peerage of *Ireland* since the Union, with the Date of such Promotions.

	Created.	Date of Patent.
8 MARQUISATES:		
Altamont, Earl of - - -	Marquess of Sligo - - -	3 January 1801.
Ely, Earl of - - -	Marquess of Ely - - -	2 January 1801.
Ormonde, Earl of - - -	Marquess of Ormonde - - -	12 January 1816.
Londonderry, Earl of - - -	Marquess of Londonderry - - -	13 January 1816.
Conyngham, Earl of - - -	Marquess of Conyngham - - -	15 January 1816.
Westmeath, Earl of - - -	Marquess of Westmeath - - -	5 February 1822.
Ormonde, Earl of - - -	Marquess of Ormonde - - -	12 January 1825.
Clanricarde, Earl of - - -	Marquess of Clanricarde - - -	26 November 1825.
19 EARLDOMS:		
Donoughmore, Viscount - - -	Earl of Donoughmore - - -	3 January 1801.
Caledon, Viscount - - -	Earl of Caledon - - -	2 January 1801.
Kenmare, Viscount - - -	Earl of Kenmare - - -	3 January 1801.
Limerick, Viscount - - -	Earl of Limerick - - -	22 January 1803.
Dunlo, Viscount - - -	Earl of Clancarty - - -	12 February 1803.
Gosford, Viscount - - -	Earl of Gosford - - -	4 February 1806.
Onmantown, Viscount - - -	Earl of Rosse - - -	3 February 1806.
Somerton, Viscount - - -	Earl of Normanton - - -	4 February 1806.
Charleville, Viscount - - -	Earl of Charleville - - -	5 February 1806.
Caher, Lord - - -	Earl of Glengall - - -	15 January 1816.
Mountjoy, Viscount - - -	Earl of Blesinton - - -	12 January 1816.
Sheffield, Baron - - -	Earl of Sheffield - - -	16 January 1816.
Bantry, Viscount - - -	Earl of Bantry - - -	13 January 1816.
Kilmorey, Viscount - - -	Earl of Kilmorey - - -	5 February 1822.
Monck, Viscount - - -	Earl of Rathdowne - - -	5 February 1822.
Mount Earl, Viscount - - -	Earl of Dunraven and Mount Earl - - -	5 February 1822.
Ennismore and Listowel, Viscount - - -	Earl of Listowel - - -	5 February 1822.
Norbury, Baron - - -	Earl of Norbury - - -	23 June 1827.
Northland, Viscount - - -	Earl of Ranfurly - - -	14 September 1831.
16 VISCOUNTIES:		
Yelverton, Baron - - -	Viscount Avonmore - - -	2 January 1801.
Longueville, Baron - - -	Viscount Longueville - - -	3 January 1801.
Bantry, Baron - - -	Viscount Bantry - - -	5 January 1801.
Monck, Baron - - -	Viscount Monck - - -	6 January 1801.
Kilconnel, Baron - - -	Viscount Dunlo - - -	7 January 1801.
Tullamore, Baron - - -	Viscount Charleville - - -	8 January 1801.
Kilwarden, Baron - - -	Viscount Kilwarden - - -	9 January 1801.
Newcomen, Baroness - - -	Viscountess Newcomen - - -	29 January 1803.
Templetown, Baron - - -	Viscount Templetown - - -	13 February 1806.
Lismore, Baron - - -	Viscount Lismore - - -	24 May 1806.
Erris, Baron - - -	Viscount Lorton - - -	28 May 1806.
Frankfort, Baron - - -	Viscount Frankfort de Montmorency - - -	12 January 1816.
Adare, Baron - - -	Viscount Mount Earl - - -	13 January 1816.
Ennismore, Baron - - -	Viscount Ennismore and Listowel - - -	15 January 1816.
Kiltarton, Baron - - -	Viscount Gort - - -	16 January 1816.
Castlemaine, Baron - - -	Viscount Castlemaine - - -	5 February 1822.

J. Bernard Burke,
Ulster.

PEERAGE OF IRELAND.

RETURNS from UISTER KING AT ARMS of the Number of the existing PEERS of *Ireland*, exclusive of those who have Seats in the House of Lords by virtue of Peerages of *Great Britain* or of the *United Kingdom*; and, of the Number of CREATIONS and PROMOTIONS made in the PEERAGE of *Ireland* since the Union, with the Dates of such Creations and Promotions.

(*Sir Colman O'Loghlen.*)

*Ordered, by The House of Commons, to be Printed,
10 April 1866.*

117

SAINT STEPHEN'S GREEN (DUBLIN) BILLS (1864, 1865, AND 1866).

RETURN to an Order of the Honourable The House of Commons,
dated 7 June 1866; for,

RETURN "of the AMOUNT Paid by the CORPORATION of DUBLIN in Opposing each of the BILLS for Opening SAINT STEPHEN'S GREEN (DUBLIN) as a PUBLIC PARK, in the Sessions of 1864, 1865, and 1866 respectively, distinguishing the Amount Paid in respect to each such Opposition to Counsel, Solicitors, Parliamentary Agents, and Witnesses."

	Paid Counsel and Solicitor.	Paid Parliamentary Agents.	Paid Witnesses.	TOTALS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Session 1864:				
Law Agents' costs and expenses - -	77 18 4	- - -	- - -	236 16 6
Counsels' fees - - - - -	68 5 -	- - -	- - -	
Parliamentary Agents - - -	- - -	90 13 2	- - -	
Session 1865:				
Law Agents' costs and expenses - -	119 9 11	- - -	- - -	342 15 11
Counsels' fees - - - - -	90 6 -	- - -	- - -	
Parliamentary Agents - - -	- - -	117 5 -	- - -	
Witnesses' hotel and travelling expenses	- - -	- - -	15 15 -	
		TOTAL - - -	£.	579 12 5

Session 1866:

The costs and expenses incurred in the Parliamentary Session of 1866 have not yet been furnished by the Parliamentary agents or the solicitors: they have been ordered to do so immediately.

26 July 1866,

John Conolly,
City Accountant.

SAINT STEPHEN'S GREEN (DUBLIN)
BILLS (1864, 1865, AND 1866).

RETURN of the Amount paid by the CORPORATION of DUBLIN in Opposing the several Bills for the Opening of ST. STEPHEN'S GREEN (DUBLIN), as a PUBLIC PARK, in the Sessions of 1864, 1865, and 1866 respectively, &c.

(*Mr. Gregory.*)

Ordered, by The House of Commons, to be Printed,
1 August 1866.

VALUATIONS (IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 11 May 1866;—for,

RETURNS “ of the Cost of the First ORDNANCE VALUATION of *Ireland* : ”

“ Of the Cost of the TENEMENT VALUATION of *Ireland* : ”

“ Of the Cost of the old POOR LAW VALUATION of *Ireland* ; ”

“ And, of the Cost of the ANNUAL REVISIONS of the TENEMENT VALUATIONS of *Ireland* during the last Three Years, specifying the Cost of the Revision in each County and each Year separately. ”

RETURN of the whole COST of the TOWNLAND and of the TENEMENT VALUATION in each County, and the Cost of the ANNUAL REVISIONS for the last Three Years.

NAMES of COUNTIES.	Cost of Townland or first Ordnance Valuation.	Cost of Tenement Valuation in each County.	Total Cost of Annual Revision, 1863.	Total Cost of Annual Revision, 1864.	Total Cost of Annual Revision, 1865.	OBSERVATIONS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Antrim - - -	11,684 13 4	12,204 - -	416 2 10	855 2 3	1,176 2 5	A considerable portion of the cost of the tenement valuation was incurred in ascertaining the names of the owners and occupiers, and in laying down the boundaries of every holding; and in several counties where the Ordnance Plans did not supply the detail, it became necessary to make special measurements by land surveyors employed for that purpose. Maps were also prepared, on a large scale, of the cities, towns, and villages, and the areas, not only of every farm in Ireland but of each quality of soil, were accurately computed, &c. All these maps and calculations are now in perfect order, having been corrected every year during the progress of the revision; and as the field books, maps, and other documents are available, I consider the re-valuation can be effected for the sum of 46,000 <i>l</i> . It is to be observed that one-half the total cost of each year's annual revision in this Return has been defrayed out of the Consolidated Fund.
Armagh - - -	4,886 15 8	8,863 - -	- - -	- - -	- - -	
Carlow - - -	2,805 15 6	1,320 6 -	115 12 5	197 17 7	169 18 8	
Carrickfergus (County of Town) - - -	221 15 -	321 - -	2 9 -	17 4 11	7 - 2	
Cavan - - -	4,271 2 1	7,150 - -	358 17 5	323 8 6	391 4 2	
Clare - - -	7,138 14 10	7,878 8 7	642 7 7	704 18 6	681 17 4	
*Cork - - -	- - -	41,385 1 9	1,473 9 -	1,810 7 4	1,721 9 4	
*Cork City - - -	- - -	1,299 7 4	227 5 5	182 14 10	230 1 2	
Donegal - - -	8,752 8 2	10,346 - -	508 9 5	990 6 5	650 5 9	
Down - - -	11,501 13 1	12,300 - -	- - -	- - -	803 6 9	
*Dublin - - -	- - -	16,089 16 8	788 13 7	1,130 18 5	1,008 18 5	
*Dublin City - - -	- - -	1,832 6 6	260 9 -	228 1 2	278 7 10	
*Drogheda Town - - -	- - -	229 3 8	23 15 7	33 4 6	40 5 4	
Fermanagh - - -	6,830 18 9	8,019 - -	- - -	196 12 8	393 - 7	
Galway - - -	10,602 4 8	13,309 - -	872 7 3	879 7 7	1,067 4 10	
Galway Town - - -	380 8 7	388 19 5	17 18 3	16 18 3	9 3 9	
*Kerry - - -	- - -	17,031 3 11	713 19 9	764 7 1	692 12 1	
Kildare - - -	4,573 6 10	2,958 12 -	263 19 -	318 1 8	557 6 5	
Kilkenny - - -	5,653 7 9	7,393 13 1	454 7 6	489 10 8	549 17 4	
Kilkenny City - - -	- - -	686 16 10	38 1 7	30 6 10	83 3 4	
King's County - - -	4,894 13 5	4,739 12 4	343 14 5	305 17 6	375 10 9	
Leitrim - - -	3,298 - 6	6,142 - -	295 9 5	451 - 5	395 16 2	
*Limerick - - -	- - -	15,778 10 1	585 16 5	627 10 -	671 18 10	
*Limerick City - - -	- - -	1,051 1 2	106 16 2	86 1 4	48 15 3	
Londonderry - - -	8,207 15 7	8,363 - -	521 13 1	330 8 4	542 15 3	
Longford - - -	2,545 9 4	3,050 13 11	172 15 7	234 16 6	333 15 9	
Louth - - -	2,671 2 11	3,967 - 8	278 5 8	560 10 -	297 19 -	
Mayo - - -	8,227 6 9	12,811 - -	943 2 4	891 18 9	1,319 14 5	
Meath - - -	5,785 12 -	5,924 16 6	316 - 7	389 8 9	477 3 2	
Monaghan - - -	3,817 13 7	- - -	199 2 -	273 13 -	348 6 9	
Queen's County - - -	4,445 - 3	4,774 17 10	368 18 9	343 11 10	356 10 10	
Roscommon - - -	5,363 2 2	9,256 - -	610 15 7	642 16 10	857 17 6	
Sligo - - -	3,985 14 2	6,937 - -	512 3 10	598 8 10	640 13 5	
*Tipperary (N.R.) - - -	- - -	16,393 17 5	425 9 1	341 13 6	428 16 2	
*Tipperary (S.R.) - - -	- - -	17,455 2 3	412 19 9	374 13 6	525 6 4	
Tyrone - - -	10,302 - 9	11,579 - -	631 8 -	521 6 9	680 12 9	
*Waterford - - -	- - -	12,281 15 9	435 11 8	457 15 3	522 6 -	
*Waterford City - - -	- - -	509 16 7	60 8 3	58 7 3	86 6 10	
Westmeath - - -	3,894 8 5	5,249 19 -	309 12 10	274 8 -	349 11 6	
Wexford - - -	7,848 10 3	5,014 3 8	375 11 11	582 4 11	467 18 3	
Wicklow - - -	5,310 7 1	2,848 9 -	230 18 7	327 9 3	307 15 1	
TOTAL - - - £.	159,900 1 5	325,133 11 11	15,314 18 6	17,843 9 8	20,546 15 8	

Note.—The Counties to which an asterisk is prefixed were valued for the first time under the Tenement Valuation Acts.

Richard Griffith, Bart.,
Commissioner of Valuation.

Dublin, 14 May 1866.

VALUATIONS (IRELAND).

RETURN of the Cost of the TOWNLAND and of
the TENEMENT VALUATION in each County in
Ireland; and the Cost of the Annual Revisions
of the TENEMENT VALUATIONS of *Ireland* for
the last Three Years.

(*Lord John Browne.*)

Ordered, by The House of Commons, to be Printed,
29 May 1866.

VALUATIONS (IRELAND).

FURTHER RETURN to an Order of the Honourable The House of Commons,
dated 11 May 1866;—for,

RETURNS “ of the Cost of the First ORDNANCE VALUATION of *Ireland* : ”

“ Of the Cost of the TENEMENT VALUATION of *Ireland* : ”

“ Of the Cost of the Old POOR LAW VALUATION of *Ireland* : ”

“ And, of the Cost of the ANNUAL REVISIONS of the TENEMENT VALUATIONS of *Ireland* during the last Three Years, specifying the Cost of the Revision in each County and each Year separately.”

Poor Law Commission Office, Dublin, }
7 June 1866.

B. BANKS,
Chief Clerk.

RETURN of the COST of the OLD POOR LAW VALUATION of *Ireland*.

SUMMARY of RETURNS received from the CLERKS of UNIONS.

Year ended 29 September.	Expense of the First Poor Law Valuation.	Expense of subsequent Valuations or Revisions.	Year ended 29 September.	Expense of the First Poor Law Valuation.	Expense of subsequent Valuations or Revisions.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1839 - -	2,106 18 10	—	1853 - -	- - -	3,474 10 8
1840 - -	9,565 15 10	68 18 3	1854 - -	- - -	2,209 10 4
1841 - -	12,552 16 -	471 11 3	1855 - -	- - -	1,349 1 5
1842 - -	11,405 10 1½	502 17 5	1856 - -	- - -	1,194 16 9
1843 - -	1,854 7 7½	1,032 15 5	1857 - -	- - -	619 15 9
1844 - -	1,830 3 7	1,952 11 9	1858 - -	- - -	575 8 11
1845 - -	115 - -	2,715 19 2	1859 - -	- - -	339 19 6
1846 - -	873 - -	2,881 19 2	1860 - -	- - -	442 18 8
1847 - -	- - -	3,075 - 5	1861 - -	- - -	429 - 2
1848 - -	- - -	4,196 14 7	1862 - -	- - -	297 16 4
1849 - -	- - -	5,879 10 10	1863 - -	- - -	234 12 6
1850 - -	- - -	8,411 16 5	1864 - -	- - -	141 17 11
1851 - -	- - -	6,932 14 1	1865 - -	- - -	55 - -
1852 - -	- - -	5,095 13 1			
			TOTAL - £.	*40,303 12 -	54,582 5 9

* Exclusive of three Unions, in one of which the Records containing the information were destroyed by fire, and in the other two they cannot be found.

VALUATIONS (IRELAND).

FURTHER RETURN.

RETURN of the Cost of the Old Poor Law
VALUATION of Ireland.

(*Lord John Browne.*)

*Ordered, by The House of Commons, to be Printed,
15 June 1866.*

EDINBURGH PROVISIONAL ORDER.

RETURN to an Address of the Honourable The House of Commons,
dated 6 August 1866;—for,

“ COPY of the REPORT of the Sheriff of the County of *Edinburgh* on the reference made to him by the Secretary of State for the Home Department to hear all Parties interested in a proposed PROVISIONAL ORDER for the City of *Edinburgh* transmitted to him, and, after hearing Parties, to report his opinion on the merits respecting the Powers sought to be obtained by the proposed PROVISIONAL ORDER.”

Whitehall, }
9 August 1866. }

H. WADDINGTON.

Mr. *A. Davidson* to the Right Honourable *Spencer H. Walpole*, M. P.

Sir,

Sheriff's Office, Edinburgh.

30 July 1866.

IMMEDIATELY on receipt of the letter addressed to the sheriff of the county of Edinburgh, and dated 21st June 1866, with reference to the petition of the Lord Provost, magistrates, and Council of the city of Edinburgh, for a Provisional Order in terms of the “General Police and Improvement (Scotland) Act, 1862,” I proceeded to make the inquiry in terms of the Act.

I have now received a communication from the city clerk of Edinburgh, on the part of the Petitioners, of which I herewith transmit a copy. I have consequently suspended the inquiry, and have intimated to the Petitioners that I shall not proceed therein until I hear again from them.

I have, &c.,
(signed) *Archd. Davidson*.

COPY of Letter from the City Clerk of *Edinburgh* to Sheriff *Davidson*.

Sir,

City Chambers, Edinburgh, 25 July 1866.

THERE were submitted to the Lord Provost, magistrates, and Council, at their meeting yesterday, a correspondence which had taken place between Mr. *McLaren*, M. P. and the Lord Provost's committee, relative to the proposed Provisional Order, as also certain resolutions of the Chamber of Commerce, and a meeting of inhabitants in St. Leonard's ward on the same subject.

On considering these the Lord Provost suggested that, having regard to the late period of the Session, the opposition which had been offered to the proposed Order, and the consequent delay that had taken place, it might be expedient not to press the Provisional Order through Parliament during the present Session, but that the Council might have an opportunity of receiving and considering any suggestions or objections which the public might still wish to make, and of communicating their views to you before you made your report to the Secretary of State. In accordance with that suggestion, the magistrates and Council adopted the following Resolution:—“Remit the letters and resolutions which have now been submitted to the Lord Provost's committee, with instructions to Mr. *Warwick* to request the sheriff to obtain the sanction of the Secretary of State to his not reporting in reference to the Provisional Order, until the magistrates and Council shall have had an opportunity of receiving and considering any suggestions or objections that the public may wish to make in reference to the Order, and of communicating their views to the sheriff. (Witnessed) *W. C.*”

I am now to beg the favour of your taking such steps as you may consider proper with a view to your delaying your report to the Secretary of State till the magistrates and Council again communicate with you on the subject.

I have, &c.
(signed) *D. Warwick*, City Clerk.

EDINBURGH PROVISIONAL ORDER.

COPY of the Report of the Sheriff of the County of *Edinburgh*, on the reference made to him by the Secretary of State for the Home Department, to hear all Parties interested in a proposed PROVISIONAL ORDER for the City of *Edinburgh*, &c.

(*Mr. M'Laren.*)

*Ordered, by The House of Commons, to be Printed,
10 August 1866.*

LORD LYON KING AT ARMS.

RETURN to an Address of the Honourable The House of Commons,
dated 16 April 1866 ;—*for*,

“ RETURNS of the NAMES and OFFICIAL DESIGNATIONS and DUTIES of all
PERSONS who have been connected with the Office of the LORD LYON
KING AT ARMS during the last Ten Years : ”

“ And, of the SALARIES of each, and of the RECEIPTS of the Office from all
Sources, under their several Heads ; distinguishing the Fees received on
account of Grants or Registration of Arms from those received on
account of Patents conferred by the Crown ; and showing the Sums
derived from the Sale of the Offices of Herald, Pursuivant, and
Messenger-at-Arms, during the same Period.”

I.—NAMES and OFFICIAL DESIGNATIONS of all PERSONS connected with the Office of the LORD LYON KING OF ARMS, for the Ten years ending 31 January 1866.

The Right Honourable Thomas Robert Earl of Kinnoull, Lord Lyon King of Arms.
James Tyller, of Woodhouselee, Writer to the Signet, Lyon Depute; died October 10, 1862.
George Burnett, Advocate, Lyon Depute; appointed February 9, 1863.
James Lorimer, junior, Advocate, Lyon Clerk.
William Anderson, Lyon Clerk Depute, 10 June 29, 1863.
John Whyte, Lyon Clerk Depute, from June 29, 1863 to May 2, 1864.
Robert Riddle Stodart, Lyon Clerk Depute, from May 9, 1864.

William K. Williamson, Herald Painter; 1853–56.
Lewis Robert Musgrave, Herald Painter; 1857–58.
Robert Frier, Herald Painter; 1858–65.
Thomas Brown, Herald Painter; 1865–66.

James Lorimer, Rothesay Herald.
William Anderson, Marchmont Herald.
David Littlejohn, Albany Herald.
George Goldie, Ross Herald.
James Cook, Snowdon Herald.
William Goodall Bayley, Islay Herald.
James Sinclair, Unicorn Pursuivant, afterwards Albany Herald.
William Robert Montignani, Kintyre Pursuivant, afterwards Snowdon Herald.
Andrew Gillman, Unicorn Pursuivant, afterwards Ross Herald.
Henry Wilson, Carrick Pursuivant, afterwards Islay Herald.
John Neill, Dingwall Pursuivant.
Walter Ferguson, Bute Pursuivant.
John Brown, Ormond Pursuivant.
John Jeffers Wilson, Kintyre Pursuivant.
Stuart Moodie Livingstone, Unicorn Pursuivant.
Archibald Thorburn, Carrick Pursuivant.
Samuel Bough, Dingwall Pursuivant.

John Robertson, S. S. C., Procurator Fiscal.

II.—DUTIES of the above OFFICERS.

Lord Lyon King of Arms.—It belongs to the functions of Lord Lyon to take cognizance, both ministerially and judicially, of all questions relating to coat armour in Scotland. It is his duty, under the authority of the Acts 1592, c. 127 and 1672, c. 21, to inquire into the relationship of the cadets of families having right to coat armour, who are desirous of having the family arms assigned them with differences, to difference their arms in conformity with the laws of heraldry, and to matriculate the arms thus differenced in the register established by the latter of the above named Acts, without which registration no arms can be legally borne. He grants patents confirming the family arms to the representatives of any families whose ancestors may have neglected to have them matriculated in the said register. Under the authority of the Act 1672, he grants arms, on application, to persons who can show no hereditary right, but are judged to occupy socially a position entitling them to coat armour; he being bound, in so doing, not to infringe on the armorial rights of others. He also, on cause shown, empowers applicants to alter or add to the coat to which they are already entitled, and sanctions the adoption of quarterings to indicate representation. He grants arms in conformity to stipulations in entails, or other deeds of settlement, imposing on the heirs succeeding the condition of assuming a certain name and arms. When a change of surname is connected with a change of arms, it is the practice for the Lord Lyon to grant an official recognition of the new surname along with the patent of arms, the certificate of which recognition is held to serve the same purpose in the case of a Scotchman as the Royal license does in the case of an Englishman, and is often required by the War Office and Admiralty from officers in the army and navy. It is the duty of the Lord Lyon, in his judicial capacity, to investigate and decide on claims to particular coats of arms or armorial distinctions, his decision being, however, subject to review in the Court of Session. The Lord Lyon is empowered and enjoined by the Acts 1592, c. 127, and 1672, c. 21, to enforce the prohibitions of these Acts against the illegal assumption of coat armour. It is further the duty of Lyon to receive evidence regarding the pedigree of persons who apply to him for this purpose, and record it in a proper register for preservation; to marshal public processions, and to decide questions of precedence.

Another department of the duties of the Lord Lyon consists in the appointment and control of Messengers at Arms, the officers who execute the process and letters of the Supreme Court; he tries complaints against them, and, on cause shown, suspends or deprives them.

Lyon Depute.—For at least 250 years, it has been the practice for the Lord Lyon to perform his duties sometimes in whole, sometimes in part, by a Depute, appointed by himself, generally either an Advocate or a Writer to the Signet, whose commission empowers him to discharge all the functions competent to the Lyon. The whole of the duties explained above as those of the Lord Lyon, have during the ten years from 1856 to 1866 been performed by the Lyon Depute.

Lyon Clerk and Lyon Clerk Depute.—The Clerk of the Lyon Court receives his Commission from the Lord Lyon, and is empowered by it to appoint a Depute, who assists him in the duties of his office. On an application being made for a patent or matriculation of arms, it is the duty of the Clerk to hold communication personally, or by correspondence with the applicant or his agent, to allow him the use of the records of the Office for preliminary investigations, and to receive the documents produced to instruct the claim; and it is not an unfrequent practice for him to draw up the petition or formal application to the Lord Lyon. When the application is for a patent of arms, it is his duty to draw up the patent in strict conformity with the interlocutor or deliverance of the Lyon Depute; and the patent after being signed by the Lord Lyon or Lyon Depute, and sealed with the Seal of the Office, is duly recorded or matriculated in the register by the Lyon Clerk. When the Lyon Depute's interlocutor on a petition for re-matriculation, authorises some difference to be added to the applicant's family coat, it is the duty of the Lyon Clerk to matriculate the coat in the register with that difference, and to furnish the applicant with an extract and drawing. On an application being made for the recording of a pedigree, the Lyon Clerk has similarly to put himself in communication with the applicant, to allow him what assistance the records of the Lyon Office afford, and to see that the application be in regular form when laid before the Lyon Depute. The Lyon Clerk keeps the books, the accounts, and the records of the Office, including the registers of arms and of genealogies; and it is his duty to allow inspection of the records to those who wish to consult them, to make searches when required in both registers, and in the MSS. and documents in the Office, and to give out extracts from the registers, accompanied, if required, with plain or coloured drawings. His duties also involve the making of many investigations which cannot properly be called searches, the more difficult of which are often laid by him before the Lyon Depute. He has, when required, to give the necessary information for the correct preparation of funeral escutcheons, accompanied by a sketch by the Herald Painter. He draws up the commissions of the Heralds and Pursuivants.

On application being made for admission to the office of Messenger at Arms, the Lyon Clerk receives the applicant's testimonials; and if, on examination, he be found qualified, he administers to him the oath, and reports to the Lyon Depute, who signs his admission. The commissions of the Messengers at Arms, and their bonds of caution are framed by the

the Lyon Clerk, who corresponds with the various Messengers at Arms regarding their changes of domicile, the state of their cautioners, and the renewal of their bonds. He keeps the roll of Messengers at Arms, as also a record of the life, solvency, and residence of their cautioners, and is custodian of all processes before the Lord Lyon against messengers.

Herald Painter.—This officer is appointed by the Lyon Clerk, and his duty is to execute what drawings are required of him by the Lyon Depute and Lyon Clerk, including preliminary sketches as well as finished drawings in patents of arms and in the register.

Heralds and Pursuivants.—Six Heralds and Six Pursuivants are appointed by the Lord Lyon, with whom they were formerly in some degree associated in the exercise of his jurisdiction. They also discharged many of the duties now discharged by the Lyon Clerk; but for a long time past the only duty which they have been expected to perform is the execution of royal proclamations in Edinburgh.

Procurator Fiscal.—The Procurator Fiscal, or public prosecutor attached to the Court of the Lord Lyon, holds his office by commission from the Lord Lyon. Proceedings before the Lord Lyon against Messengers at Arms for malversation are instituted at his instance, or with his concurrence. Proceedings against messengers whose cautioners are dead or insolvent are conducted in his name. Prosecutions against the illegal assumers of arms are also competent at his instance. Actions of this last description were frequent last century; in later times, when complaints are made of such assumption, an intimation to the party complained of by the Lyon Depute or Lyon Clerk, has generally been found to lead to the disuse of the arms, without further proceedings, and there have been no armorial prosecutions during the period to which this return applies.

III. SALARIES and RECEIPTS of the OFFICE.

The subjoined tables exhibit the whole emoluments of each officer, and the whole receipts of the office from all the different sources during each of the last ten years, as also the average annual receipts from each source during the same period.

The salary indicated as received by the Lyon Clerk Depute is paid him by the Lyon Clerk, and is therefore also included in the disbursements of the Lyon Clerk. The fees with which the Lyon Clerk Depute is credited on account of patents of arms, and of investigations, have been paid for assistance given beyond what the Lyon Clerk is conceived to have been bound to furnish in consideration of the ordinary fees.

The fees of the Procurator Fiscal are omitted as the only direct emolument to which he is entitled is a fee of five shillings on each prosecution which seems not to have been paid above four times during the ten years in question.

The fees received by the Lord Lyon and by the Heralds and Pursuivants on the creation of peers, baronets, and knights are paid in terms of the Statutes of the Order of the Thistle, and of a grant of George II. under the Privy Seal in 1731.

With respect to the alleged sale of the offices of Herald and Pursuivant, it may be explained that the emoluments received by these officers both from Exchequer and on patents from the Crown were bestowed on them as the acting officers of the Lyon Office; and since it has become the practice for the Lyon Depute and Lyon Clerk to perform most of the duties formerly performed by them, the usage has grown up of the Heralds and Pursuivants paying heavy fees at their appointment, which fees seem to have been viewed as an equitable means of diverting a portion (less than a half) of the emoluments to those who actually discharge the duties. While the average annual receipts of the whole Heralds and Pursuivants during the ten years in question amount to 415 *l.* 5 *s.* 3½ *d.*, the annual average of the fees of admission is but 181 *l.* 10 *s.* 1 *d.*

In the case of the Messengers at Arms, the fees of 16 *l.* 4 *s.* 10 *d.* payable at admission, and annual dues of 17 *s.* 6 *d.* can obviously not be looked on as more than a remuneration for the labour and outlay which this department of the office involves, and there is nothing in the way in which the messengers are appointed that resembles the character of a sale.

Under the head of disbursements of the Lord Lyon, the sums expended for books are not included, and for this reason that all the books purchased within the last 40 years have been by express arrangement the property of the late Lord Lyon, by whose executors about 200 *l.* in value of books now in the office are about to be claimed.

Sum contributed to Her Majesty's Exchequer in stamps on patents of arms. During the last three years (in which, it will be observed, that the receipts of the office on heraldic and genealogical business are much higher than in the preceding seven years), the average annual sum paid in stamp duties in the office of the Lord Lyon has amounted to 250 *l.*

SALARIES, FEES, &c.

	Lord Lyon.	Lyon Depute.	Lyon Clerk.	Lyon Clerk Depute.	Herald Painter.	The Six Heralds.	The Six Pursuivants.	TOTAL.
Year ending 31 January 1857 :								
Salary - - - - -	£. s. d. 555 - -	£. s. d. - - -	£. s. d. - - -	£. s. d. 120 - -	£. s. d. - - -	£. s. d. 138 15 -	£. s. d. 92 10 -	£. s. d. 906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	129 3 -	80 6 6	252 10 5	17 16 7	42 6 2	- - -	- - -	522 2 8
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	108 17 9	- - -	- - -	- - -	- - -	108 3 7	72 2 5	289 3 9
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	- - -	24 7 6	3 1 5	- 5 -	- - -	- - -	27 13 11
Fees on the admission of Messengers at Arms -	41 13 4	- - -	39 10 10	- - -	- - -	- - -	- - -	81 4 2
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - -	- - -	20 10 1	- - -	- - -	- - -	- - -	20 10 1
Annual dues of Messengers at Arms - - -	51 7 11	- - -	30 16 7	- - -	- - -	- - -	- - -	82 4 6
Fees received from Heralds and Pursuivants on their admission - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	886 2 -	80 6 6	367 15 5	140 18 -	42 11 2	246 18 7	164 12 5	1,929 4 1
Deduct for Disbursements - - - -	5 10 -	- - -	144 2 3	- - -	- - -	- - -	- - -	149 12 3
£.	880 12 -	80 6 6	223 13 2	140 18 -	42 11 2	246 18 7	164 12 5	1,879 12 10
Year ending 31 January 1858 :								
Salary - - - - -	555 - -	- - -	- - -	120 - -	- - -	138 15 -	92 10 -	906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	92 8 -	55 2 6	208 18 9	15 8 10	28 8 6	- - -	- - -	400 6 7
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	79 - 8	- - -	- - -	- - -	- - -	70 - -	46 13 4	195 14 -
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	- - -	24 13 6	6 5 3	1 6 -	- - -	- - -	32 4 9
Fees on the admission of Messengers at Arms -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - -	- - -	11 15 3	- - -	- - -	- - -	- - -	11 15 3
Annual dues of Messengers at Arms - - -	64 8 6	- - -	39 6 6	- - -	- - -	- - -	- - -	103 15 -
Fees received from Heralds and Pursuivants on their admission - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	790 17 2	55 2 6	284 14 -	141 14 1	29 14 6	208 15 -	139 3 4	1,650 - 7
Deduct for Disbursements - - - -	4 11 8	- - -	127 12 2	- - -	- - -	- - -	- - -	132 3 10
£.	786 5 6	55 2 6	157 1 10	141 14 1	29 14 6	208 15 -	139 3 4	1,517 16 9
Year ending 31 January 1859 :								
Salary - - - - -	555 - -	- - -	- - -	120 - -	- - -	138 15 -	92 10 -	906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	108 3 -	62 1 6	191 12 -	18 6 7	31 15 -	- - -	- - -	411 18 1
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	180 8 -	- - -	- - -	- - -	- - -	154 12 10	101 1 10	436 2 8
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	- - -	19 10 11	3 14 2	3 3 -	- - -	- - -	26 8 1
Fees on the admission of Messengers at Arms -	25 - -	- - -	23 14 6	- - -	- - -	- - -	- - -	48 14 6
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - -	- - -	16 12 11	- - -	- - -	- - -	- - -	16 12 11
Annual dues of Messengers at Arms - - -	28 8 4	- - -	14 19 4	- - -	- - -	- - -	- - -	43 7 8
Fees received from Heralds and Pursuivants on their admission - - - - -	210 - -	2 12 6	11 2 -	2 5 7	- - -	- - -	- - -	226 - 1
	1,106 19 4	64 14 -	277 11 8	144 6 4	34 18 -	293 7 10	193 11 10	2,115 9 -
Deduct for Disbursements - - - -	10 1 2	- - -	163 1 4	- - -	- - -	- - -	- - -	173 2 6
£.	1,096 18 2	64 14 -	114 10 4	144 6 4	34 18 -	293 7 10	193 11 10	1,942 6 6

SALARIES, FEES, &c.—*continued.*

	Lord Lyon.	Lyon Depute.	Lyon Clerk.	Lyon Clerk Depute.	Herald Painter.	The Six Heralds.	The Six Pursuivants.	TOTAL.
Year ending 31 January 1860 :								
Salary - - - - -	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
555 - - - - -	- - - - -	- - - - -	- - - - -	120 - - - - -	- - - - -	138 15 - - -	92 10 - - -	906 5 - - -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - - -	72 9 - -	45 3 - -	190 10 5	15 6 6	37 1 - -	- - - - -	- - - - -	360 9 11
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	219 17 4	- - - - -	- - - - -	- - - - -	- - - - -	178 6 5	116 17 7	515 1 4
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - - - -	2 2 - -	30 14 8	20 17 5	- - - - -	- - - - -	- - - - -	53 14 1
Fees on the admission of Messengers at Arms -	47 4 6	- - - - -	42 1 5	- - - - -	- - - - -	- - - - -	- - - - -	89 5 11
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - - - -	- - - - -	5 18 - -	- - - - -	- - - - -	- - - - -	- - - - -	5 18 - -
Annual dues of Messengers at Arms - - -	46 11 2	- - - - -	20 19 4	- - - - -	- - - - -	- - - - -	- - - - -	67 10 6
Fees received from Heralds and Pursuivants on their admission - - - - -	315 - - -	6 16 6	18 13 2	2 2 - -	- - - - -	- - - - -	- - - - -	342 11 8
	1,256 2 -	54 1 6	308 17 -	158 5 11	37 1 -	317 1 5	209 7 7	2,340 16 5
Deduct for Disbursements - - - - -	20 16 10	- - - - -	137 12 11	- - - - -	- - - - -	- - - - -	- - - - -	158 9 9
£.	1,235 5 2	54 1 6	171 4 1	158 5 11	37 1 -	317 1 5	209 7 7	2,182 6 8
Year ending 31 January 1861 :								
Salary - - - - -	555 - - -	- - - - -	- - - - -	120 - - -	- - - - -	138 15 -	92 10 -	906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - - -	86 2 - -	50 8 - -	200 - - -	21 9 11	32 1 9	- - - - -	- - - - -	390 1 8
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	173 1 11	- - - - -	- - - - -	- - - - -	- - - - -	142 1 -	92 14 -	407 16 11
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - - - -	- - - - -	15 8 8	9 7 - -	- - - - -	- - - - -	- - - - -	15 18 3
Fees on the admission of Messengers at Arms -	83 6 6	- - - - -	31 12 8	- - - - -	- - - - -	- - - - -	- - - - -	64 19 2
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - - - -	- - - - -	16 14 8	- - - - -	- - - - -	- - - - -	- - - - -	16 14 8
Annual dues of Messengers at Arms - - -	86 6 - -	- - - - -	58 7 8	- - - - -	- - - - -	- - - - -	- - - - -	144 13 8
Fees received from Heralds and Pursuivants on their admission - - - - -	630 - - -	13 3 - -	37 8 - -	3 13 4	- - - - -	- - - - -	- - - - -	684 4 4
	1,563 16 5	63 11 -	359 11 8	145 12 10	32 1 9	280 16 -	185 4 -	2,630 13 8
Deduct for Disbursements - - - - -	5 11 2	- - - - -	132 17 8	- - - - -	- - - - -	- - - - -	- - - - -	138 8 10
£.	1,558 5 3	63 11 -	226 14 -	145 12 10	32 1 9	280 16 -	185 4 -	2,492 4 10
Year ending 31 January 1862 :								
Salary - - - - -	555 - - -	- - - - -	- - - - -	120 - - -	- - - - -	138 15 -	92 10 -	906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - - -	122 17 -	73 12 6	261 7 7	37 - 9	40 18 -	- - - - -	- - - - -	535 15 10
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	236 15 10	- - - - -	- - - - -	- - - - -	- - - - -	132 - 10	84 - 6	452 17 2
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - - - -	- - - - -	18 19 8	6 13 4	10 9 -	- - - - -	- - - - -	36 2 -
Fees on the admission of Messengers at Arms -	8 6 8	- - - - -	7 18 2	- - - - -	- - - - -	- - - - -	- - - - -	16 4 10
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- - - - -	- - - - -	15 3 5	- - - - -	- - - - -	- - - - -	- - - - -	15 3 5
Annual dues of Messengers at Arms - - -	36 2 3	- - - - -	22 11 8	- - - - -	- - - - -	- - - - -	- - - - -	58 13 11
Fees received from Heralds and Pursuivants on their admission - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	959 1 9	73 12 6	326 - 6	163 14 1	51 7 -	270 15 10	176 10 6	2,021 2 2
Deduct for Disbursements - - - - -	1 16 5	- - - - -	171 14 7	- - - - -	- - - - -	- - - - -	- - - - -	173 11 -
£.	957 5 4	73 12 6	154 5 11	163 14 1	51 7 -	270 15 10	176 10 6	1,847 11 2

SALARIES, FEES, &c.—*continued.*

	Lord Lyon.	Lyon Depute.	Lyon Clerk.	Lyon Clerk Depute.	Herald Painter.	The Six Heralds.	The Six Pursuivants.	TOTAL.
Year ending 31 January 1863.								
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salary - - - - -	555 - -	- - -	- - -	120 - -	- - -	138 15 -	92 10 -	906 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	63 - -	40 8 6	127 16 6	15 3 -	40 17 -	- - -	- - -	287 5 -
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	103 3 9	- - -	- - -	- - -	- - -	78 3 2	50 2 2	231 9 1
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	- - -	24 9 6	3 4 9	- - -	- - -	- - -	27 14 3
Fees on the admission of Messengers at Arms -	16 13 4	- - -	15 16 4	- - -	- - -	- - -	- - -	32 9 8
Fees on the resignations and renewed Bonds of Messengers at Arms - - - - -	- - -	- - -	21 1 8	- - -	- - -	- - -	- - -	21 1 8
Annual dues of Messengers at Arms - -	65 16 8	- - -	41 3 8	- - -	- - -	- - -	- - -	107 4
Fees received from Heralds and Pursuivants on their admission - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	803 13 9	40 8 6	230 7 8	138 7 9	40 17 -	216 18 2	142 12 2	1,613 5 -
Deduct for Disbursements - - -	2 11 7	- - -	127 3 6	- - -	- - -	- - -	- - -	129 15 1
£.	801 2 2	40 8 6	103 4 2	138 7 9	40 17 -	216 18 2	142 12 2	1,483 10 1
Year ending 31 January 1864.								
Salary - - - - -	555 - -	- - -	- - -	110 - -	- - -	138 15 -	92 10 -	896 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	242 12 -	149 4 6	486 5 6	17 14 6	67 1 3	- - -	- - -	962 17 9
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	65 - 8	- - -	- - -	- - -	- - -	66 17 4	44 11 6	176 9 6
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	4 4 -	10 12 8	2 16 -	7 14 6	- - -	- - -	25 7 2
Fees on the admission of Messengers at Arms -	50 - -	- - -	49 3 -	- - -	- - -	- - -	- - -	99 3 -
Fees on the resignations and renewed Bonds of Messengers at Arms - - - - -	- - -	- - -	7 12 6	- - -	- - -	- - -	- - -	7 12 6
Annual dues of Messengers at Arms - -	51 11 1	- - -	32 8 8	- - -	- - -	- - -	- - -	83 19 9
Fees received from Heralds and Pursuivants on their admission - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	964 3 9	153 8 6	586 2 4	130 10 6	74 15 9	205 12 4	137 1 6	2,251 14 1
Deduct for Disbursements - - -	27 16 2	- - -	188 10 2	- - -	- - -	- - -	- - -	216 6 4
£.	936 7 7	153 8 6	397 12 2	130 10 6	74 15 9	205 12 4	137 1 6	2,035 8 4
Year ending 31 January 1865.								
Salary - - - - -	555 - -	- - -	- - -	100 - -	- - -	138 15 -	92 10 -	886 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	165 18 -	137 11 -	323 11 5	9 6 -	76 10 -	- - -	- - -	712 16 5
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	101 - 6	- - -	- - -	- - -	- - -	69 4 -	44 2 8	214 7 2
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- - -	- - -	19 4 -	- - -	12 8 3	- - -	- - -	31 12 3
Fees on the admission of Messengers at Arms -	27 15 7	- - -	24 19 7	- - -	- - -	- - -	- - -	52 15 2
Fees on the resignations and renewed Bonds of Messengers at Arms - - - - -	- - -	- - -	39 5 11	- - -	- - -	- - -	- - -	39 5 11
Annual dues of Messengers at Arms - -	58 3 11	- - -	43 11 8	- - -	- - -	- - -	- - -	101 15 7
Fees received from Heralds and Pursuivants on their admission - - - - -	525 - -	9 9 -	27 15 9	- - -	- - -	- - -	- - -	562 4 9
	1,432 18 -	147 - -	478 8 4	109 6 -	88 18 3	207 19 -	136 12 8	2,601 2 3
Deduct for Disbursements - - -	13 - 2	- - -	215 13 8	- - -	- - -	- - -	- - -	228 13 10
£.	1,419 17 10	147 - -	262 14 8	109 6 -	88 18 3	207 19 -	136 12 8	2,372 8 5

SALARIES, FEES, &c.—*continued.*

	Lord Lyon.	Lyon Depute.	Lyon Clerk.	Lyon Clerk Depute.	Herald Painter.	The Six Heralds.	The Six Pursuivants.	TOTAL.
Year ending 31 January 1866:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salary - - - - -	555 - -	- -	- -	100 - -	- -	138 15 -	92 10 -	886 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	235 4 -	149 16 -	409 6 -	27 6 -	105 1 11	- -	- -	926 13 11
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	232 - -	- -	- -	- -	- -	116 12 2	71 15 10	420 8 -
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- -	- -	20 17 6	- -	10 11 -	- -	- -	31 8 6
Fees on the Admission of Messengers at Arms -	27 15 7	- -	32 17 9	- -	- -	- -	- -	60 13 4
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- -	- -	5 5 -	- -	- -	- -	- -	5 5 -
Annual dues of Messengers at Arms - - -	58 3 11	- -	42 19 11	- -	- -	- -	- -	101 3 10
Fees received from Heralds and Pursuivants on their admission - - - - -	- -	- -	- -	- -	- -	- -	- -	- -
	1,108 13 6	149 16 -	511 6 2	127 6 -	115 12 11	255 7 2	164 5 10	2,431 17 7
Deduct for disbursements - - -	19 7 2	- -	179 9 -	- -	- -	- -	- -	198 16 2
£.	998 16 4	149 16 -	331 17 2	127 6 -	115 12 11	255 7 2	164 5 10	2,233 1 5

AVERAGE of the Ten Years from 1856 to 1866.

	Lord Lyon.	Lyon Depute.	Lyon Clerk.	Lyon Clerk Depute.	Herald Painter.	The Six Heralds.	The Six Pursuivants.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salary - - - - -	555 - -	- -	- -	117 - -	- -	138 15 -	92 10 -	903 5 -
Fees on account of Patents or Registration of Arms and Registration of Pedigrees - -	131 15 7 $\frac{1}{4}$	84 7 4 $\frac{3}{4}$	265 3 10 $\frac{1}{4}$	19 9 10 $\frac{1}{2}$	50 4 - $\frac{3}{4}$	- -	- -	551 - 9 $\frac{1}{2}$
Fees on account of Patents of Peerage, Baronetcies, and Knighthoods conferred by the Crown -	149 18 7 $\frac{3}{4}$	- -	- -	- -	- -	111 12 1 $\frac{1}{2}$	72 8 2 $\frac{1}{4}$	333 18 11 $\frac{1}{2}$
Fees on account of searches, investigations, judicial proceedings, and miscellaneous business -	- -	- 12 7	20 17 10 $\frac{1}{2}$	4 14 2 $\frac{1}{2}$	4 11 8	- -	- -	30 16 4
Fees on the admission of Messengers at Arms -	27 15 6 $\frac{3}{4}$	- -	26 15 5	- -	- -	- -	- -	54 10 11 $\frac{3}{4}$
Fees on the resignations and renewed bonds of Messengers at Arms - - - - -	- -	- -	15 19 11 $\frac{1}{2}$	- -	- -	- -	- -	15 19 11 $\frac{1}{2}$
Annual Dues of Messengers at Arms - - -	54 14 -	- -	34 14 6	- -	- -	- -	- -	89 8 6
Fees received from Heralds and Pursuivants on their admission - - - - -	168 - -	3 4 1	9 9 11	- 16 1	- -	- -	- -	181 10 1
	1,087 3 9 $\frac{3}{4}$	88 4 - $\frac{3}{4}$	373 1 6 $\frac{1}{4}$	142 - 2	54 15 8 $\frac{3}{4}$	250 7 1 $\frac{1}{2}$	164 18 2 $\frac{1}{4}$	2,160 10 7 $\frac{1}{4}$
Deduct for disbursements - - - - -	11 2 2 $\frac{3}{4}$	- -	158 15 8 $\frac{3}{4}$	- -	- -	- -	- -	169 17 11 $\frac{1}{2}$
£.	1,076 1 7	88 4 - $\frac{3}{4}$	214 5 9 $\frac{1}{2}$	142 - 2	54 15 8 $\frac{3}{4}$	250 7 1 $\frac{1}{2}$	164 18 2 $\frac{1}{4}$	1,990 12 7 $\frac{3}{4}$

Edinburgh, 27 April 1866.

Returned by

George Burnett, Interim Lyon.

LORD LYON KING AT ARMS.

RETURNS of the NAMES and OFFICIAL DESIGNATIONS and DUTIES of all PERSONS who have been connected with the Office of the LORD LYON KING AT ARMS during the last Ten Years; and of the SALARIES of each, and of the RECEIPTS of the Office from all sources, under their several Heads, &c.

(*Sir William Stirling-Maxwell.*)

*Ordered, by The House of Commons, to be Printed,
2 May 1866.*

SCOTTISH RECORDS.

RETURN to Two Orders of the Honourable The House of Commons,
dated 7 and 14 June 1866;—*for*,

(ORDER, 7 June 1866.)

COPIES “ of CORRESPONDENCE between the Right Honourable the Lord Clerk Register of *Scotland* and the Treasury, respecting the PUBLICATION of a series of Scottish RECORDS: viz.

1. LETTER from the Lord Clerk Register to the Secretary to the Treasury, with Appendices, 20th January, 1865;
2. LETTER from the Secretary to the Treasury to the Lord Clerk Register, 17th April, 1865;
3. LETTER from the Lord Clerk Register to the Secretary to the Treasury (with Enclosure), 31st January, 1866;
4. LETTER from the Lord Clerk Register to the Secretary to the Treasury, with note of Calendars of State Papers and Registers in *Scotland*, inclosed, 3d March, 1866.

(*Sir William Stirling-Maxwell.*)

(ORDER, 14 June 1866.)

COPY “ of a LETTER from the Lord Clerk Register to the Secretary to the Treasury, respecting the Publication of SCOTTISH RECORDS, dated the 27th day of June 1865, together with the Enclosures, and of the Treasury Reply thereto, dated the 6th day of July 1865.”

(*Mr. Childers.*)

Treasury Chambers, }
15 June 1866.

HUGH C. E. CHILDERS.

Ordered, by The House of Commons, to be Printed,
14 and 15 June 1866.

COPIES of CORRESPONDENCE between the Right Honourable the Lord Clerk Register of *Scotland* and the Treasury, respecting the PUBLICATION of a series of SCOTTISH RECORDS : viz.

1. LETTER from the Lord Clerk Register to the Secretary to the Treasury, with Appendices, 20th January 1865 ;
2. LETTER from the Secretary to the Treasury to the Lord Clerk Register, 17th April 1865 ;
3. LETTER from the Lord Clerk Register to the Secretary to the Treasury, together with the Enclosures, dated 27th June 1865 ;
4. LETTER from the Secretary to the Treasury to the Lord Clerk Register, dated 6th July 1865 ;
5. LETTER from the Lord Clerk Register to the Secretary to the Treasury (with Enclosure), 31st January 1866 ;
6. LETTER from the Lord Clerk Register to the Secretary to the Treasury, with note of Calendars of State Papers and Registers in *Scotland* enclosed, 3d March 1866.

The Lord Clerk Register to the Secretary to the Treasury.

Her Majesty's General Register House,
Edinburgh, 20 January 1865.

Sir,

IN June last I had occasion to request the attention of the Chancellor of the Exchequer to the necessity of making the national records of Scotland, under my charge, accessible to the world of letters, by printing a Scottish series of calendars of State Papers, and a Scottish series of chronicles and memorials, uniform with the English series of calendars and the English series of chronicles and memorials printed under the direction of the Master of the Rolls in England, by authority of Her Majesty's Secretary of State for the Home Department, and of the Lords Commissioners of Her Majesty's Treasury.

The great value of the national records of Scotland, and the deep and general interest with which they are regarded, are sufficiently evidenced by the urgency with which proposals for making their contents more available to the public have been pressed upon me. But in order that the Chancellor of the Exchequer might be fully informed upon the whole subject, I submitted to him a memorandum drawn up under my direction by the superintendent of the Literary and Antiquarian Department of Her Majesty's General Register House, of which I annex a copy.

Appendix (A.)

The Chancellor of the Exchequer was pleased to refer this memorandum to the Master of the Rolls ; and I subsequently received a letter from you, of date the 12th of July 1864, informing me that the Lords Commissioners of Her Majesty's Treasury, after communication with the Master of the Rolls, were prepared to sanction the immediate employment of one person to make a commencement of a calendar of the State Papers of Scotland under my charge, similar to the calendars in course of publication of State Papers under the charge of the Master of the Rolls in England.

Their Lordships, therefore, requested that I would place myself in communication with the Master of the Rolls, and, after conferring with his Honor, who most efficiently directs the calendars of English State Papers, that I would propose to their Lordships such a scheme for the publication of the Scottish calendars as would enable them to consider to what extent it might be proper to submit a vote in the next Session of Parliament for the prosecution of the work.

I lost no time in communicating with the Master of the Rolls, as well as with
Mr.

Mr. Duffus Hardy, the Deputy Keeper of the Records, both of whom most kindly gave me every information and assistance. But I found, as I proceeded, that many preliminary arrangements required to be made, and that it would be impossible for me to mature any satisfactory scheme until I was aware of the amount of the grant which I should have at command for the execution of the work. It appeared to me, therefore, that it would be better, instead of availing myself of their Lordships' permission to begin the immediate preparation of the Scottish calendars on the limited scale proposed, rather to wait until I should be able to submit to their Lordships one general scheme for the publication as well of the Scottish calendars as of the Scottish chronicles and memorials.

After the fullest and most careful consideration, I am of opinion that for the accomplishment of the objects set forth in the memorandum which I submitted to the Chancellor of the Exchequer, an annual grant of not less than 2,000 *l.* will be requisite.

You are aware that there are two annual grants for the English series of publications; one for calendars, the other for chronicles and memorials. I propose that there should be only one grant for the whole series of Scottish record publications; and, by care and economy, I shall make it suffice not merely for the Scottish calendars, chronicles, and memorials, and for any expense attending the publication of the photozincographic fac similes of the great historical documents of Scotland, but also for the completion of the authoritative edition of the Acts of the Parliaments of Scotland, by printing the lately recovered original registers of the statutes and proceedings of the Parliaments from 1639 to 1650, together with a general index to the whole work. The great officials of the law in Scotland have expressed the strongest opinions on the importance and indeed the necessity of such an index; and I annex a copy of communications upon this subject from the Lord Justice General, the Lord Justice Clerk, the Lord Advocate, &c.

Appendix (B.)

Appendix (C.)

The information of a general index to a work in 11 folio volumes and of nearly 10,000 pages, must necessarily for three or four years absorb a considerable amount of the grant which I have proposed. But such an index is absolutely indispensable to the completion of the national collection of the statutes of Scotland, which has been published by Her Majesty's Government at so great an expense. The index, from the assurances which I have received from the distinguished legal scholar who will undertake it, will, I confidently believe, be prepared at greatly less cost than that at which any work of the kind has ever been executed.

I annex a memorandum of the works of which I propose to commence the preparation. You will observe that the estimated expense of editing them (2,412 *l.*) exceeds the annual grant of 2,000 *l.*, which I have proposed. But all the payments will not require to be made within the year, and I shall be most careful never to exceed the amount of the grant which I receive.

Appendix (D.)

I trust I may take the liberty of reminding you, that not only is the whole expense of this establishment defrayed from the fees received in it, but a very large surplus of that revenue is yearly paid over to the Treasury.

I have, &c.

G. A. Hamilton, Esq.,
Treasury.

(signed) *W. Gibson Craig*,
Lord Clerk Register of Scotland.

LIST OF APPENDIX.

- (A.)—Memorandum for the Lord Clerk Register of Scotland with regard to the publication of Calendars of State Papers and other Materials for the History of Scotland, from the Public Records under his Lordship's charge in Her Majesty's General Register House at Edinburgh.
- (B.)—Memorandum for the Lord Clerk Register of Scotland as to the publication of Photozincographic Fac similes of Historical Documents of National Interest among the Public Records under his Lordship's charge in Her Majesty's General Register House at Edinburgh.
- (C.)—Memoranda and Letters addressed to the Right Honourable the Lord Clerk Register of Scotland, as to the completion of the Authoritative Edition of the Acts of the Parliaments of Scotland.
- (D.)—Memorandum of Scottish Record Publications to be undertaken in the first year of the proposed Annual Grant.

APPENDIX (A.)

MEMORANDUM for the Lord Clerk Register of *Scotland*, with regard to the Publication of CALENDARS of STATE PAPERS, and other Materials for the HISTORY of SCOTLAND, from the Public Records under his Lordship's charge in Her Majesty's General Register House at *Edinburgh*.

A SERIES of calendars of State Papers has been for some years in the course of publication, under the direction of the Master of the Rolls, by the authority of the Lords Commissioners of Her Majesty's Treasury.

The State Papers thus calendared are for the most part preserved in Her Majesty's Public Record Office at London. But in some instances the calendars include State Papers preserved in the British Museum, in the University and College Libraries of Oxford and Cambridge, and in the Library at Lambeth Palace. One calendar is altogether of State Papers and other documents preserved in the archives of Spain at Simancas; and it is mentioned in the last report of the Deputy Keeper of the Public Records that another calendar of State Papers preserved in the archives of Venice is in preparation, or at press.

The great value of these calendars for all purposes of research is universally acknowledged. But the series must obviously be imperfect, unless it include the State Papers and documents preserved in Her Majesty's General Register House at Edinburgh. The same considerations which have called for the publication of calendars of the State Papers in the Public Record Office of England, call for the publication of calendars of the State Papers in the Public Record Office of Scotland.

Calendars of State Papers, &c., in Scotland.

The calendars of State Papers and documents in Scotland, would, as compared with the calendars of State Papers and documents in England, be of very limited extent.

The English calendars begin with the reign of King Henry VIII., in the year 1509. If the Scottish series were to begin with the reign of King James IV., in the year 1488, it is believed that two or three volumes would suffice for a calendar of all the State correspondence which is preserved in Scotland, down to the union with England in the year 1707.

Calendar of the Registers of the Privy Council of Scotland.

The collections of Scottish State Papers are unfortunately very imperfect. But their imperfections are in a great measure supplied by the Registers of the Privy Council of Scotland, which embody the principal State Papers of the time, and extend, with occasional interruptions, from the year 1545 to the union with England in the year 1707. The interest and importance of these registers are very great. The Privy Council of Scotland was not only the Sovereign's adviser in affairs of state, but (more especially after his accession to the English throne in the year 1603) was charged with the exercise of legislative, judicial, and administrative functions. A calendar of its acts and correspondence, on the same plan as the calendars published under direction of the Master of the Rolls, is indispensable to any thorough or accurate knowledge of the true history and state of Scotland, its policy and manners, during the last two centuries of its existence as an independent realm. The publication of such a calendar has long and anxiously been called for, and is all the more urgently required, that, in the meantime, there is no minute book, index, or calendar of any sort to the registers, which extend to about 120 volumes. A calendar of their contents, it is supposed, might be compressed into six or seven volumes.

Calendar of the Register of the Great Seal of Scotland.

A calendar of the register of the Great Seal of Scotland—a record of Crown grants of lands, patents of honour, and the like—was begun many years ago by the late Mr. Thomas Thomson, Deputy Clerk Register of Scotland. It was brought down to the year 1614, but no part of it was ever finally revised for publication; and the first volume (containing the period from the year 1424 to the year 1439) was either not completed, or has not been deposited with the other volumes in Her Majesty's General Register House. No great cost or pains, probably, would be required to make this work in some way available for the public service. In the meantime the labour of many years expended upon its formation remains wholly unproductive; and Her Majesty's General Register House has no adequate index or calendar to the 300 volumes of the Record of the Great Seal; to great part of it, indeed, no index or calendar of any kind.

Another series of works in the course of publication, under the direction of the Master of the Rolls, by the authority of the Lords Commissioners of Her Majesty's Treasury, is that of the "Chronicles and Memorials of Great Britain and Ireland, from the Invasion of the Romans to the Reign of Henry VIII."

The value of this series is admitted on all sides. But it has been observed with regret that, while matter for its pages has been sought not only in England and in Ireland, but in France and other Continental countries, no one volume has been printed, or is known to be in preparation, from records or manuscripts in Scotland.

Her Majesty's General Register House at Edinburgh contains materials for several volumes of the highest interest and importance.

Accounts

Accounts of the Lords Treasurers of Scotland.

The accounts of the Lords Treasurers of Scotland during the reigns of King James III., King James IV., King James V., and Queen Mary, from the year 1473 to the year 1567, give a singularly vivid picture of the higher life of the country, and abound in illustrations of its constitutional, social, literary, and industrial history, often as graphic as they are authentic.

Rolls of the Exchequer of Scotland.

The information which the accounts of the Lords Treasurers supply after 1473 is supplied for the period between that year and the year 1326 by the *Rotuli Scaccarii Regum Scotorum*, or Exchequer Rolls of Scotland, of the value of which it would be difficult to speak too highly. It was truly said of them, and of the Lord Treasurer's accounts, by the late Mr. Thomas Thomson, in his report as Deputy Clerk Register for the year 1810, that "unquestionably they contain a vast treasure of authentic information relative to the internal state of the kingdom, at a time when its professed annals are very meagre and inaccurate," and that, "in truth, it is chiefly in these records that we must seek for all that can be known with certainty of the territorial produce, the domestic industry, the trade, the public revenue, the civil and military establishments, the modes of life, the food, the dress, and even the amusements of the people of Scotland, in the 14th, 15th, and 16th centuries."

Valuations of Ecclesiastical Benefices.

In the valuations and rentals of Church benefices in Scotland, made at various periods from the 12th to the 16th century, there are ample materials for a volume which should in some measure supply for Scotland the information supplied for England in the "*Taxatio Ecclesiastica circa, A.D. 1291*," and the "*Valor Ecclesiasticus tempore Henrici VIII.*" It is unnecessary to dwell upon the value of such information, for historical and ecclesiastical as well as for legal purposes.

Valuations of Lands, Baronies, &c.

Valuations of the lands, baronies, and lordships in the several counties of Scotland were taken at different periods, for purposes of taxation, under the direction of the Crown or the Parliament. Many of these valuations appear unfortunately to have perished; but a sufficient number remains to make a volume which would throw much new and authentic light on the descent, tenure, division, and progressive value of property in land in Scotland.

Letters of the Sovereigns of Scotland.

The letters of the sovereigns of Scotland, before the accession of Queen Mary, in the year 1542, are of great interest, many of them for the elegance of their Latinity, and more for the information which they afford as to the affairs not only of Scotland, but of England, Ireland, and several of the States of Continental Europe. It is believed that all that now remain might be comprehended in one or two volumes.

Charters of the Kings of Scotland.

A collection of the charters of the kings of Scotland in the 12th, 13th, and 14th centuries, has long been wished for, and is indispensable to a proper knowledge of the history of the country during a period for which no official record of royal writs has been preserved. Its importance, especially in illustrating the Anglo-Norman colonization of the country, and the rise and progress of the Free Burghs, the cradles of commerce and civilization, was recognised from the first moment that the records of Scotland began to be studied in an enlightened and critical spirit; and some progress was made by the late Deputy Clerk Register of Scotland in gathering materials for the work. These materials are preserved in Her Majesty's General Register House at Edinburgh, and, with what has been accomplished by the labours of the Bannatyne Club, and other kindred societies, would prove of great service in the contemplated undertaking.

Acts of the Parliaments of Scotland 1639-1650.

When the fifth and sixth volumes of the Acts of the Parliaments of Scotland were published, under the authority of the Record Commissioners, in the years 1817 and 1819, the registers of the Parliaments from 1639 to 1650 were not known to exist, and their acts and proceedings could only be given from the imperfect materials which are described in the editor's prefaces. The original registers, authenticated by the signature of Sir Alexander Gibson, of Durie, the Lord Clerk Register for the time, have since been recovered from Her Majesty's State Paper Office at London, whither they had been carried about the year 1654, and are now in Her Majesty's General Register House at Edinburgh. Their importance was at once so obvious, that the learned editor of the work, the late Mr. Thomas Thomson, lost no time in having them transcribed, in order that they might be printed and published in such a form as to take the place of the two volumes which had been issued before their discovery. This intention has not yet been

carried out, but its fulfilment is necessary to complete the publication of the Acts of the Parliaments of Scotland. When it is remembered that the registers which have been recovered from the State Paper Office contain the Parliamentary record of the great struggle between the Crown and the Legislature from 1639 to 1650, nothing need be said of their interest or importance to the constitutional history of the country. But it may be added that they contain many private or personal Acts, which materially affect existing interests. One of these has served already to terminate a litigation between two counties.

This list is not a long one, but a considerable period would be required for the publication of the works which it enumerates. Looking to the narrow resources of this department, to the limited number of scholars qualified to edit such books, and to the care which must be bestowed upon their preparation, the issue of two or three volumes a year is the utmost that could be hoped for.

I have, &c.
(signed) *Joseph Robertson,*
Superintendent of the

Her Majesty's General Register House, Literary and Antiquarian Department.
Edinburgh, 27 May 1864.

APPENDIX (B.)

MEMORANDUM for the Lord Clerk Register of *Scotland*, as to the Publication of PHOTOZINCGRAPHIC FAC-SIMILES of HISTORICAL DOCUMENTS of National Interest, preserved among the PUBLIC RECORDS of *Scotland* under his Lordship's charge in Her Majesty's General Register House at *Edinburgh*.

FAC-SIMILES of two volumes of Domesday Book, by the newly discovered process of photozincography, have recently been made, with the sanction of the Master of the Rolls, under the direction of Colonel Sir Henry James, R.E., at the Ordnance Survey Office at Southampton, by order of the Lords Commissioners of Her Majesty's Treasury.

These fac-similes have been published for sale at moderate prices, and their success has been such, that second editions of some of the parts have already been called for; and it is stated by Sir Henry James in his last report presented to Parliament, that "as the demand is certain to continue, the produce of the sale of the work will ultimately yield a large profit to the Government."

It would seem to be thus sufficiently ascertained that fac-similes of ancient records may be produced at a cost which will be defrayed by the prices received for the copies offered for public sale.

In these circumstances, it is hoped that means may now be found for carrying out a design for publishing fac-similes of some of the more ancient or interesting Historical Documents in Her Majesty's General Register House at Edinburgh, which has long been entertained by the Department of the Lord Clerk Register of Scotland. For the accomplishment of this design, the Department many years ago acquired all the copper-plates that could be discovered of Charters and Public Records engraved in Anderson's "*Diplomata Scotiæ*," a publication which the last Parliament of Scotland encouraged by a grant of money in the year 1706. The work was one of signal merit for its time, and its republication would be gratefully received by the public. But while that republication would be more costly, it would be far less satisfactory than the publication of fac-similes by photozincography. These represent the originals with a perfect and unquestionable fidelity, to which the engravings in the "*Diplomata Scotiæ*," excellent as they are, cannot lay claim.

The adoption of the photozincographic process would have yet another and a scarcely less important advantage. It would allow of the publication of interesting documents, which either did not fall within the scope of the "*Diplomata Scotiæ*," or have been brought to light since it was issued.

It would be premature, in the meantime, to enter on the consideration of the Historical Documents which should be chosen for publication in fac-simile. But it may be permitted to remark, that there would be no difficulty in making such a selection as should ensure a remunerative sale. It would be enough to commend the volume to public favour, to announce that it contained fac-similes of such documents as the Foundation Charter of Holyrood in 1128—The Declaration of Scottish Independence in 1320—King Robert Bruce's Deathbed Letter to his Son and his Successors in 1329—The Acts of Settlement of the Crown upon the Stewarts in 1371 and 1373—The Foundation of the University of St. Andrews in 1413—The Declaration of the Estates of the Realm as to the death of the Earl of Douglas by the King's hands in 1452—The Declaration of the Parliament that perverse counsel was the cause of the conflict at Stirling, in which King James III. was slain in 1488—The Institution of the Court of Session in 1532—Queen Mary's Bequest of her Jewels in 1566—The King's Confession of Faith in 1580—The Act of Parliament of 1633, for the establishment of Parish Schools—The King's Covenant of 1638—The National Covenants of 1638 and 1639—The Solemn League and Covenant of 1643—The Act of the Estates in 1689, declaring that they will continue to sit until they have

have secured the Protestant Religion and the Liberties of the Kingdom—The Coronation Oath of King William and Queen Mary in 1689—The Treaty of Union with England in 1707.

The publication of fac-similes of the great Historical Documents of Scotland is the more necessary, that, although the utmost possible care has been taken for their preservation, some of the more ancient and important are perceptibly wasting away.

(signed) *Joseph Robertson,*
Superintendent of the Literary and Antiquarian
Department.

Her Majesty's General Register House, Edinburgh,
28 May 1864.

APPENDIX (C.)

MEMORANDA and LETTERS addressed to the Right Honourable the Lord Clerk Register of *Scotland*, as to the Completion of the Authoritative Edition of the ACTS of the PARLIAMENTS of *Scotland*.

I.—MEMORANDUM for the Right Honourable the Lord Clerk Register of Scotland, by the Superintendent of the Literary and Antiquarian Department of Her Majesty's General Register House at Edinburgh, as to the Completion of the Authoritative Edition of the Acts of the Parliaments of Scotland.

THE publication of a complete and authoritative edition of the Acts of the Parliaments of Scotland, on the same plan as the edition of the Acts of the Parliaments of England, commonly known as the "Statutes of the Realm," was begun under the direction of the Board of Commissioners appointed by His Majesty King George the Third, in 1806, for carrying into execution the measures recommended by the House of Commons respecting the Public Records of the Kingdom.

The editorial charge of the work was committed to the late Mr. Thomas Thomson, Deputy Clerk Register of Scotland, and under his superintendence 10 volumes were issued between the year 1814 and the year 1824. Another volume was issued in the year 1844, under the superintendence of Mr. Cosmo Innes, Advocate, now Professor of Constitutional Law and History in the University of Edinburgh.

It was intended to conclude the publication of the Statute Law of Scotland, as the "Statutes of the Realm" had been concluded, by a General Index. "A complete digested Index of the matters it contains"—so Mr. Thomson, the profoundly learned and able editor, wrote in his Report to the Lord Clerk Register for the year 1814—"is about to be framed and printed as a separate volume, to close the whole series; and, if executed with competent skill and accuracy, it must prove an invaluable acquisition to the Scottish lawyer, historian, and antiquary." Some progress was made in its preparation, under Mr. Thomson's direction, by a scholar of the highest qualifications; but circumstances occurred to interrupt the prosecution of the design, which has not since been resumed.

The necessity of such an Index must be manifest to every one. Without its aid, no due or adequate use can be made of the contents of a work extending through six centuries, ranging over an almost endless diversity of subjects, and filling eleven large folio volumes. By means of the Index to the "Statutes of the Realm," a search in that work may be made in a few minutes; while, from the want of any like Index to the Acts of the Scottish Parliaments, a search in that publication would occupy days, without the certainty after all that the information required might not be overlooked.

It may be permitted to hope, therefore, that there will no longer be any delay in taking measures to supply a defect which has hitherto so seriously impaired the usefulness of this great collection of the Scottish Statutes, produced at so much labour and expense.

The formation of the General Index might be begun at once, although it cannot be completed until after the printing of a portion of the Parliamentary Records, which was long believed to be lost.

When the fifth and sixth volumes of the Scottish Statutes were published, the Registers of the Parliaments from 1639 to 1650 were not known to be preserved, and their ordinances and proceedings could only be given from the scanty and unauthenticated sources which are described in the editor's prefaces. The original registers—authenticated by the signature of Sir Alexander Gibson of Durie, the Lord Clerk Register for the time—have since been discovered in Her Majesty's State Paper Office in London, whither they had been carried about the year 1654, and are now in Her Majesty's General Register House at Edinburgh. Their importance was so manifest that Mr. Thomson lost no time in having them transcribed, in order that they might be printed, and substituted for the two volumes which had been issued before their discovery.

This intention has not yet been carried out, but its fulfilment is obviously necessary to complete the series of the Acts of the Parliaments of Scotland. Not only do the original

registers contain much important matter which is not to be found in the printed volumes, but these volumes, compiled as they necessarily were from very imperfect materials, are certainly not an authentic record of the statutes of the time. When it is remembered that the registers which have been recovered contain the Parliamentary record of the great struggle between the Crown and the Legislature in the reign of King Charles the First, nothing need be said of their interest or importance to the constitutional history of the country. But it may be added, that they contain many private or personal Acts which materially affect still existing interests. One of these (appearing only by its title in the printed volumes, but recorded at length in the original manuscript register) served lately to terminate a litigation between two counties.

The recovered registers have been transcribed for the press, and their printing might be completed before the preparation of the general index advanced to that part of the work.

(signed) *Joseph Robertson,*
Superintendent of the Literary and Antiquarian
Department.

Her Majesty's General Register House,
Edinburgh, 7 November 1864.

II.—MEMORANDUM by the Professor of Constitutional Law and History in the University of Edinburgh, as to the formation of a General Index of the Acts of the Parliaments of Scotland, submitted to the Right Honourable the Lord Clerk Register by his Lordship's desire.

HAVING been entrusted with the charge of editing the first volume of "The Acts of the Parliaments of Scotland," which, as your Lordship is aware, was not published till after Mr. Thomas Thomson, who edited the other 10 volumes, had ceased to be Deputy Clerk Register, I do not hesitate to express my decided opinion that a general index of matters is quite essential to make this great national collection really useful. The lawyer has long felt and complained of the want of such an index, and the historical student would have made louder complaints if he were not in a manner kept in ignorance of the contents of these volumes by its want.

Of the 11 volumes, as they stand at present, only one has an index of matters. The other 10 large volumes recording the proceedings of the Scotch Parliaments from the return of James the First from England in 1424, to the Union of the Kingdoms in 1707, thus containing the legislation of three centuries, and the chief and best materials of the national history, have no such help for consultation. They are of course in chronological order; but the student searching for a law of unknown date, or tracing the progress of legislation on any subject, or investigating facts, manners, opinions, must wade through whole volumes, with no better assistance than the short imperfect titles of the several Acts. Even these are wanting for large classes of Parliamentary Proceedings, as distinguished from actual statutes; and I need not explain how greatly a complete *Index Materialium* would facilitate the labours of the lawyer, give more accuracy and precision to the researches of the historian and legal antiquary, and lay open to the student a vast collection which is at present almost unused from the want of it.

Such an index, though so long delayed, formed, as your Lordship is aware, an essential part of Mr. Thomas Thomson's plan, as he himself states in his report to the Lord Clerk Register for 1814, that the work should be concluded by "a complete and digested index." But no such index can be complete or satisfactory without including the Acts of Parliament 1639-50, the authentic record of which was not discovered till after the date of that report, and has not yet been printed.

Independent of the wish to see perfected the published record of the legislation of Scotland during the whole of its separate existence, I know no period of more historical importance than the precise portion embraced by these lately recovered volumes, so long lost to the world. They furnish the record of Parliament during a time of great conflict of opinion, when all principles of Government and Church were called in question; and at no time is it of more consequence to have the proceedings of the Legislature given in the most authentic and authoritative shape.

The two volumes containing the statutes of this period already printed, are undoubtedly made up from the best materials that were available in the absence of the record itself, from contemporary prints, minutes, private journals, &c.; and, for several reasons, these volumes will continue to have a certain value. But besides that much of their contents is not authentic, the actual record of Parliament now recovered contains a great deal more, and very important matter, which is not to be found in them. Besides other legislation, it preserves a vast mass of personal and private Acts, never printed or known to the public, and the value of these for general as well as local history, can scarcely be over estimated. None of the writers of the history of Scotland have used these important volumes.

If, as I would venture to suggest, the copy of the recovered Record of Parliament 1639-50 were sent to press at the same time that the index of the whole series is begun, I have no doubt that the two volumes of these recovered Acts might be printed before the
volumes

volumes prior to 1639 can be indexed; so that the formation of the index might go on without interruption. Of course no part of the index can be printed till the whole is completed in MS.; and, in my opinion, it should only be undertaken with the view of including the Acts 1639-50, and in connection with the printing of these.

Inverleith, 21 November 1864.

(signed) *C. Innes.*

III.—LETTER from the Right Honourable the Lord Justice General to the Right Honourable the Lord Clerk Register.

My Lord Clerk Register,

73, Great King-street, 26 November 1864.

I NOW return the documents you were so good as to send to me. I have perused them with much interest and satisfaction.

There can be no doubt that the printing of the two volumes referred to would be a great national benefit, interesting and valuable not only to lawyers and antiquaries, but to all who desire to make themselves acquainted with the important period of our history embraced in these volumes.

The formation of a proper Index to the Acts of the Parliaments of Scotland is manifestly necessary to the utility of what has already been done, and I had been under the impression that it was long ago resolved upon. I have often felt the want of it, and as often regretted and wondered that a work so obviously required was so long delayed. I sincerely hope that, under your auspices, it may now be proceeded with at a respectable pace, so that even the older judges and lawyers of the present day may expect to derive benefit from it.

I have, &c.

(signed) *Dun. McNeill,*

The Right Honourable the
Lord Clerk Register.

Lord Justice General.

IV.—LETTER from the Right Honourable the Lord Justice Clerk to the Right Honourable the Lord Clerk Register.

My dear Lord Register,

Edinburgh, 1 December 1864.

I HAVE read with attention the two papers which you were good enough to send me; viz., Memorandum by Mr. Joseph Robertson of Her Majesty's General Register House, and Memorandum by the Professor of Constitutional Law and History in the University, both on the subject of completing the authoritative edition of the Acts of the Parliaments of Scotland.

I look forward with the greatest satisfaction to the accomplishment of this object, which I cannot but say has been far too long delayed.

That any portion of the actual Record of the Scottish Parliament should exist which has not yet been printed, is a very startling fact. But considering that the unprinted portion contains the proceedings of a period second to none in historical importance, I cannot doubt that this defect must be immediately supplied.

As to the absolute necessity of a complete and comprehensive index to the entire collection, I can add nothing to what Mr. Robertson and Professor Innes have said. But it may not be out of place to say, that I have had painful experience personally, both as a professional student of law, and as a student of history, of the enormous disadvantages to which every one must be subjected, desiring to avail himself of the stores of knowledge contained in the collection, from the want of any index.

I am, &c.

(signed) *John Inglis.*

The Lord Clerk Register.

V.—LETTER from the Honourable Lord Curriehill, one of the Judges of the Court of Session, to the Right Honourable the Lord Clerk Register.

My Lord,

Curriehill, 2 December 1864.

I RETURN the papers I received from you regarding two proposals; one, to publish the authentic Register, which was some time ago discovered in England, of the proceedings of the Parliament and Conventions of Estates of Scotland from 1639 to 1650; and the other, to compile and publish a digested *Index Materialium* of the Scottish Statutes prior to the union of the kingdoms. Both of these are much required, and sincerely do I hope the proposals will now be carried into effect.

The period of 11 years, which immediately preceded the Commonwealth, was a very important one in the constitutional and ecclesiastical history of Scotland; and the loss of the authentic proceedings of its Legislature at that epoch has been a serious national mis-

fortune. As these proceedings have now been happily discovered, and restored to Scotland, the publication of them, in their integrity, will I trust not be withheld from the nation a day longer than may be necessary for the due execution of the work.

The other proposal is of still more importance to Scotland. Its historical jurisprudence having been left in not a little obscurity from several causes, and chiefly from there never having been a complete authentic publication of the proceedings of its legislature prior to the Union, the admirable publication which was some time ago completed was intended to be the means of remedying this evil. And the materials which were desiderated are there. But they have been found to be of but little practical use either to students of our history, or to professional lawyers, in consequence of the want of a full and digested index of their contents. I believe that such has been the experience of almost every person who has had occasion to make researches into these 11 thick folio volumes. It certainly has been my own. Repeatedly while I was at the Bar, and since I have been on the Bench, I have entered upon such researches, and I have always been compelled to relinquish them in consequence of the want of the requisite index. I therefore rejoice at the proposal to render this valuable historical and juridical repository now available to the public.

I have, &c.

The Right Honourable the
Lord Clerk Register.

(signed) *John Marshall.*
(Lord Curriehill.)

VI.—LETTER from the Right Honourable the Lord Advocate of Scotland to the Right Honourable the Lord Clerk Register.

My dear Craig,

5 December 1864.

I CANNOT too strongly express the sense I entertain of the importance of the project to which your memorandum relates, not only as regards the law, but in its historical and public aspect. Mr. Thomson's great work loses half its value without the general index, which was intended by him as the completion of his plan; and every one who has had any connection with your department, has long desired to see the fulfilment of the original plan.

The printing of the two recovered volumes is of the last consequence and interest, as the Record would be imperfect, and indeed erroneous without them.

Believe me, &c.

Right Honourable Sir W. G. Craig, Bart.,
Lord Clerk Register.

(signed) *J. Moncreiff.*

APPENDIX (D.)

MEMORANDUM of SCOTTISH RECORD PUBLICATIONS to be undertaken in the first Year of the proposed Annual Grant.

I.—*Acts of Parliament.*

Construction of General Index to the Acts of the Parliaments of Scotland, and editing the recently recovered Register of the Acts of the Parliaments from 1639 to 1650 - - - - -

£. s. d.

600 - -

II.—*Calendars of State Papers.*

Calendar of State Papers of the Reign of Mary Queen of Scots, 1542-1567 - - - - -

500 - -

III.—*Chronicles and Memorials.*

Accounts of the Lord Treasurer and other great officers of Scotland, during the reign of King James IV., 1488-1513 - - - - -

262 10 -

Chronicles of the Picts, Chronicles of the Scots, and other Early Memorials of Scottish History - - - - -

262 10 -

Valuations and Rentals of Church Benefices in Scotland, from the 12th to the 16th century - - - - -

262 10 -

The Auchinleck Chronicle of King James II.; Lindsay of Pitcottie's Chronicles of King James II., King James III., King James IV., and King James V.; and the Pollock Chronicle of King James V. - - -

262 10 -

Ledger or Book of Account of Andrew Halyburton, Merchant, Conservator of the Privileges of the Scottish Nation in the Low Countries, 1493-1504 - - - - -

262 10 -

£. 2,412 10 -

The Secretary to the Treasury to the Lord Clerk Register.

My Lord,

Treasury Chambers, 17 April 1865.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they have given full consideration to the proposition contained in your letter of 20th January last, for the publication of Scottish Calendars, Chronicles, and Memorials, and having regard to the importance and historical interest of the records and other documents referred to, their Lordships are prepared to propose to Parliament in the Estimates of the Register House, Scotland, Class III., Vote 24, during the present and each of the ensuing four years, a vote for 1,000 *l.* for the editing of those documents, with a view to their publication.

The work to be under your Lordship's general superintendence and direction.

Your Lordship will understand that the sum of 1,000 *l.* a year is to be applied in the editing or preparation for printing of such Calendars of State Papers connected with Scotland, Acts of the Parliaments of Scotland, Indexes or Registers of Acts, Chronicles, Memorials, or other documents illustrative of the History of Scotland, as your Lordship, with the sanction of this Board, shall from time to time select.

The grant of 1,000 *l.* a year will cease to be proposed at the end of five years, unless expressly renewed.

My Lords desire to observe that, as the cost of printing is not to be defrayed out of the grant of 1,000 *l.*, the annual charge to the public in respect of the publication of these Records, will not probably be less on the whole than double that amount, and their Lordships have further to remark that, in addition to this, 200 *l.* a-year has been added to the salary of Dr. Joseph Robertson, as signified in a separate communication, so long as the Record publications shall continue, in consideration of his superintending the work, provided he shall so long continue in his present office as Superintendent of the Literary Department of the Registry Office.

The Lord Clerk Register.

I am, &c.
(signed) *F. Peel.*

The Lord Clerk Register to the Secretary to the Treasury:

Sir,

19 Eaton Place, 27 June 1865.

IN the letter of 17th April 1865, which I had the honour of receiving from you, you informed me that the Lords Commissioners of the Treasury were prepared to propose to Parliament, in the Estimates of the Register House, Scotland, during the present and each of the ensuing four years, a vote of 1,000 *l.*, to be applied in the editing or preparation for printing of such Calendars of State Papers connected with Scotland, Acts of the Parliaments of Scotland, Indexes or Registers of Acts, Chronicles, Memorials, or other documents illustrative of the History of Scotland, as with the sanction of the Treasury I shall from time to time select.

That vote of 1,000 *l.* having been granted by Parliament, I beg to request that authority may be given me to commence the formation of the Index to the Acts of the Parliaments of Scotland, and to have printed the Acts of the Scottish Parliaments from 1639 to 1650. I also request that the sanction of the Treasury may be given to the editing and preparing for publication of a volume containing the "Chronicles of the Picts, Chronicles of the Scots, and other early Memorials of Scottish History."

In my letter to the Treasury of 20th January 1865, and in Appendix (C.) to that letter (to which I beg to refer you), I have shown that in the opinion of the highest legal authorities in Scotland the formation of the Index and the printing of the recently discovered Registers of the Parliaments 1639-1650, are not merely of the greatest importance, but absolutely indispensable to the completion of the national collection of the Statutes and Proceedings of the Scottish Parliaments, which has been published by Government.

I enclose a letter I have received from Mr. Cosmo Innes, Professor of Constitutional Law and History in the University of Edinburgh, the most distinguished legal antiquarian scholar in Scotland, and who edited the last published volume

of the Acts of Parliament, in which he offers to undertake the formation of the Index, and to edit the Acts to be printed, carrying both works through the press, for an allowance of 600 *l.* a year. Mr. Innes expects to be able to complete the Index in about three years, and as he must have two assistants (Advocates of the Scotch Bar), whom he will pay, I consider that the amount of his remuneration for a work of such labour, and which must be done with so much care and intelligence, is extremely moderate.

It is necessary that the printing of the Acts 1639-1650 should be commenced immediately, as they must be through the press in time to have the contents of these volumes included in the general Index.

I also enclose a letter I have received from Mr. Skene, offering to undertake the editing of the "Chronicles of the Picts, &c." His letter will give you full information of the historical and antiquarian value of these Chronicles, and in regard to the qualifications of Mr. Skene for being the editor of them. Dr. Joseph Robertson, in a letter I have received from him, says, "The work will be edited by the man the best qualified in all the world for the task; a Celtic scholar of most unusual acquirements, who has devoted his whole life to this particular department of history."

Mr. Skene does not allude to the remuneration he is to receive, but I propose that it should be at the usual rate allowed by the Master of the Rolls for similar works, viz., eight guineas a sheet; no payment being made for more than 500 pages, and this allowance, including all charges as well of transcription and indexing as of editing, &c. The volume will probably contain less than 500 pages, but at the utmost the cost of editing it cannot exceed 262 *l.* 10 *s.*, so that the allowances to be sanctioned for this work and for the Index to the Acts of Parliament (600 *l.*) will be considerably within the grant of 1,000 *l.*

I beg to propose that the printing of these works shall be done by Messrs. Constable & Co., the Queen's printers for Scotland. Their charges will of course be regulated by the Stationery Office, and will be at the same rate as would be allowed in England; while it is necessary that the printing should be in Edinburgh, as the editors are resident there, and the collating and superintendence of the press must to a considerable extent be done in the Register House. It is also an advantage that Messrs. Constable possess the types with which the other volumes of the Acts of Parliament were printed.

The Index and the volumes of the Acts 1639-1650 will be printed in exact uniformity with the other volumes of the Acts of the Parliaments of Scotland, and the Chronicle will be in a volume of exactly the same size, type, and paper, as the Chronicles, &c., published by the Master of the Rolls in England, so that the Scottish series may form a continuation of or addition to the English one.

I have, &c.

(signed) *W. Gibson Craig*,
Lord Clerk Register of Scotland.

Right Hon. F. Peel, M.P.,
Treasury.

There are also some proceedings of the Scottish Parliament which have been discovered since the Acts were printed. They will be printed with the Acts 1639-1650, but they will be contained in a few sheets.

(Enclosures.)

My Lord,

Inverleith, Edinburgh, 5 June 1865.

By your permission I submit, for the approval of your Lordship and of the Lords of Her Majesty's Treasury, the following work which I propose to edit, under your Lordship's general superintendence.

(1.) A general index to the series of the Acts of the Parliaments of Scotland; to be constructed on a plan similar to the general index to the Statutes at Large of England.

(2.) The record of the Acts and proceedings of the Parliaments of Scotland from the year 1639 to the year 1650; a portion of our Parliamentary records, thought to be lost, but recovered after the rest of the Acts of Parliament were published; to be edited in the same manner and form with the series published by the Record Commission, under the editorship of the late Mr. Thomas Thomson.

(3.) A few

(3.) A few detached fragmentary proceedings of Parliament discovered in various repositories since the printing of Mr. Thomson's volumes.

The first portion of my undertaking (1) the index of matters of the whole collection, arranged in double series, chronological and alphabetical, will be contained in one thick volume.

The second portion (2) will extend to two volumes of about 500 pages each, printed uniformly with the other volumes of the series, and including an index of persons and places for each volume, after the manner followed in the other volumes.

The third portion (3) will extend only to a few sheets, not exceeding 10 or 12.

The work thus briefly indicated will complete the whole series of the Acts of the Parliaments of Scotland.

I believe it will occupy myself and two assistants (advocates of the Scotch Bar), whose services I have secured, for fully three years, but I trust it will not much exceed that time. It will be easy for your Lordship to observe the progress of our work, and to ascertain that it is carried on with proper diligence.

I would propose that my remuneration for editing all the three portions of this work, and carrying them through the press, should be 600 *l.* a year, out of which sum I am to pay my assistants.

To the Right Honourable the Lord Clerk
Register of Scotland.

I have, &c.
(signed) *C. Innes.*

My Lord,

Edinburgh, 13 June 1865.

I BEG, with your Lordship's permission, to submit for the approval of your Lordship and of the Lords of Her Majesty's Treasury, the following work which I propose to edit, as part of the series of Chronicles and Memorials of Scotland, under your Lordship's general superintendence:—

“Chronicles of the Picts, Chronicles of the Scots, and other Early Memorials of Scottish History.”

It will contain all the chronicles, annals, and other memorials of Scottish history antecedent to our first formal historians, and comprising, to a great extent, the materials from which these historians compiled their works.

Such a collection, I would venture to submit, is indispensable to a series of the chronicles and memorials of Scotland. The annals and other documents which I propose to edit are, in fact, the remains of our earliest historic literature, and it is essential to the historian that he should have them presented to him in the oldest and purest form in which they now exist, unaffected by the influence of writers who used them in support of their own historical theories.

They consist, to a great extent, of documents which are still in manuscript and have never been printed; and, to some extent, of documents printed in the appendices to various historical treatises, and thus existing only in a very scattered shape, while they are in general very inaccurately printed, and, where there are several manuscripts, not always from the best manuscript.

The work which I propose will, therefore, contain three classes of documents:

1. Documents not hitherto printed, and which will be edited from the oldest or best manuscripts.
2. Documents which have been printed from a single manuscript, but so incorrectly that collation with the manuscript is necessary to produce a correct text.
3. Documents which exist in several manuscripts, but have been printed from one manuscript only, and the text of which will now be formed from a collation with the other manuscripts.

Almost all the manuscripts are preserved in public libraries, to which I shall resort for the purposes of transcription and collation; but there are a few in private libraries, and I venture to hope that the owners of these, having regard to the nature of the work, and to the importance of having the text collated with every existing manuscript, will not deny me access to the manuscripts in their possession.

The work will be valuable, not only for printing manuscripts hitherto unprinted, and for supplying a better text of manuscripts which have been printed, but for gathering together for the first time all the scattered remains of our earliest historic literature. Such a collection will not only throw great light upon the source, the history, and the nature of these ancient remains, but will likewise show how, and to what extent, they have been used by our mediæval historians, and the process by which these reared up an imposing fabric of fabulous history upon the slender foundations of ancient and trustworthy annals.

The work will be edited on the same plan as the chronicles and memorials published under the superintendence of the Master of the Rolls in England. It will give a correct

and complete text, formed from an accurate collation of the best manuscripts. It will be prefaced by a critical and historical introduction, and will be accompanied by a complete index. If allowed by your Lordship and the Lords of Her Majesty's Treasury, I will add fac-similes of the chief manuscripts used.

The work will be comprised in a single volume.

To the Right Honourable the Lord Clerk
Register of Scotland.

I have, &c.
(signed) *William F. Shene.*

The Secretary to the Treasury to the Lord Clerk Register.

My Lord,

Treasury Chambers, 6 July 1865.

IN reply to your Lordship's letter of 27th ultimo I am commanded, by the Lords Commissioners of Her Majesty's Treasury, to signify to you their approval of the arrangements proposed for the editing and publication of State documents connected with Scotland.

The Lord Clerk Register.

I am, &c.
(signed) *Geo. A. Hamilton.*

The Lord Clerk Register to the Secretary to the Treasury.

Her Majesty's General Register House,
31 January 1866.

Sir,

I RECEIVED, by a letter of 6th July 1865, the sanction of the Treasury to the formation of a general Index to the "Acts of the Parliaments of Scotland," and to the publication of a volume containing "Chronicles of the Picts, Chronicles of the Scots," &c., the first of the Scottish series of Calendars, Chronicles, and Memorials, for which, as you are aware, a grant has been given by Parliament of 1,000 *l.* per annum.

The allowance for the formation of the Index, as I stated in my letter to the Treasury of 27th June 1865, is 600 *l.* per annum, but as the work was not commenced till 8th July 1865, only the sum of 438 *l.* 11 *s.* 9 *d.* (as is shown in the account annexed) will have to be paid for it from the grant of 1865-6; and as the payment for editing the "Chronicles of the Picts," &c., according to the rate allowed by the Record Office, is 262 *l.* 10 *s.*, there remains a surplus of the grant of 298 *l.* 18 *s.* 3 *d.* I therefore request the sanction of the Treasury to the publication out of the grant of this year of the first volume of the Accounts of the Lord High Treasurer of Scotland during the reign of James IV., with the same allowance to the editor, of 262 *l.* 10 *s.* The letter of Dr. Joseph Robertson, which I enclose, demonstrates the importance to the early history of Scotland of these accounts being published.

From the grant for 1866-7 the full deduction must be made for the formation of the Index to the Acts of Parliament, and out of the 400 *l.* remaining I request the sanction of the Treasury to the publication of the book of accounts of Andrew Hallyburton, Conservator of the Privileges of the Scotch Nation in the Netherlands (1493 to 1503); and the volume will also contain a tariff of the customs in Scotland for the year 1612. The allowance to the editor will be the usual sum of 262 *l.* 10 *s.*

In regard to the importance of this publication I beg to refer you to the letter of Professor Cosmo Innes, who has undertaken to edit it; and it will be the more valuable as the preface to it will give a very learned and elaborate history of the trade and commerce of Scotland, from the earliest sources of information on the subject.

G. A. Hamilton, Esq.,
Treasury.

I am, &c.
(signed) *W. Gibson Craig,*
Lord Clerk Register of Scotland.

Grant for Scottish Record Publications, for year ending 31 March 1866	£.	s.	d.
	1,000	-	-
Expenditure authorised to this date (31 January 1866):	£.	s.	d.
1. Index to Acts of Parliaments - - - -	-	438	11 9
2. Chronicles of Picts and Scots - - - -	-	262	10 -
		701	1 9
Lord High Treasurer's accounts (if sanctioned) - - - -	£.	298	18 3
		262	10 -
	£.	36	8 3
Grant for year ending 31 March 1867 - - - -	£.	s.	d.
	1,000	-	-
Index to Acts of Parliaments - - - -	£.	s.	d.
	-	600	- -
Books of accounts of A. Hallyburton - - - -	-	262	10 -
		862	10 -
	£.	137	10 -

(Enclosures.)

Her Majesty's Register House, Edinburgh,
22 January 1866.

My Lord,

I HAVE the honour to submit, for the approbation of your Lordship and of the Lords of Her Majesty's Treasury, the publication of the accounts of the Lord High Treasurer of Scotland during the reign of King James the Fourth (A.D. 1488—A.D. 1513), as part of the Scottish series of chronicles and memorials in preparation under your Lordship's direction.

These accounts are among the public records of Scotland in the Register House. They have been so carefully preserved that only the transactions of a few years have perished; and this loss I propose so far to supply from the accounts of other great officers of the Crown, also preserved in the Register House, for which likewise, where necessary, I would draw other elucidations of the accounts of the Lord High Treasurer.

These accounts have long been regarded by students of our ancient annals as among the most interesting and most instructive materials of Scottish history which now remain to be printed, and their publication has been frequently called for. It is more than 50 years since the late depute clerk register, Mr. Thomas Thomson, stated in regard to them, in an official report to your Lordship's predecessor, the Right Honourable Lord Frederick Campbell, that "unquestionably they contain a vast treasure of authentic information relative to the internal state of the kingdom, at a time when its professed annals are very meagre and inaccurate; in truth, it is chiefly in these records that we must seek for all that can be known with certainty of the territorial produce, the domestic industry, the trade, the public revenue, the civil and military establishments, the modes of life, the food, the dress, and even the amusements of the people of Scotland; and in a more indirect and incidental manner they would be found no less useful in ascertaining and verifying innumerable details in the political history of the kingdom which remain at present very vague and uncertain, or as to which the received statements are confused and inaccurate."

I need not inform your Lordship that no higher authority as to the great value of these records could be adduced.

According to the best estimate which I am able to make, it would be impossible, without sacrificing its usefulness, to compress the publication into less than three or four volumes, to be issued at such intervals as your Lordship may be pleased to determine.

To each volume I would prefix an introduction, explaining the character and construction of the records printed in it, the plan of editing, and the points of history, civil and ecclesiastical, social, literary, and industrial, which its text illustrates.

I would add to each volume a glossary of the obsolete or difficult words contained in it; and in the last volume I would give a general Index to the whole work.

If approved by your Lordship and the Lords of Her Majesty's Treasury, I would add fac-similes of one or two pages of the original records, and of the signatures of the Lords Auditors of the Exchequer, many of them men of historical note, by whom the Lord High Treasurer's accounts were authenticated.

To the Right Honourable
The Lord Clerk Register of Scotland.

I have, &c.
(signed) Joseph Robertson.

My Lord,

Edinburgh, 24 January 1866.

I SUBMIT for your Lordship's approbation, as proper to be recommended to the Lords of the Treasury for publication, a volume of the Antiquities of Scotch Trade.

I propose that the text of the book should consist of two parts:

(1.) The book of accounts of Andrew Hallyburton, Conservator of the Privileges of the Scotch Nation in the Netherlands, and himself a merchant carrying on trade there, chiefly with correspondents in Scotland, at the end of the 15th century. This ledger, which is preserved in the Register House, fills a large folio volume, in the original binding, and in excellent condition. The dates of the entries extend from 1493 to 1503, and it is by far the oldest of merchants' books extant in Scotland. It shows what were the manufactures, the articles of export and import, the money used, the banking, the exchange, of Scotch trade with the Continent, three and a half centuries ago.

(2.) A tariff of the customs authorised to be levied on articles exported and imported into Scotland in the year 1612. This, which is also preserved in the Register House, is an authentic warrant, bearing the subscriptions of the King (James VI.) and the Lords Auditors of his Exchequer. It is the earliest perfect code of custom regulations of Scotland extant; and as it is very full and minute, it enumerates all the commodities of our trade, and throws much light on life and manners two and a half centuries ago.

To these materials I propose to prefix an introduction, containing such explanations and deductions as will afford an outline of the history of Scotch trade from our earliest information on that subject, down to the 17th century.

These records, with the preliminary matter, a glossary, and an index, will fill a volume of the series of chronicles and memorials of Scotland.

If approved by your Lordship, and the Lords of the Treasury, I would desire to illustrate the volume by lithographic fac-similes of both the records, and by wood-cuts of the "merchants' marks," which the first-mentioned volume contains.

I have, &c.

(signed) C. Innes.

To the Right Hon.
the Lord Clerk Register of Scotland.

The Secretary to the Treasury to the Lord Clerk Register.

Sir,

Treasury Chambers, 12 February 1866.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 31st ultimo, stating that there remained over from the Parliamentary grant of 1,000 *l.* for Scottish record publications for the year to 31st March 1866, a balance of 298 *l.* 18 *s.* 3 *d.*, beyond the expenditure authorised to 31st ultimo.

Their Lordships desire me to convey to you their authority for the publication, out of this balance, of the first volume of the accounts of the Lord High Treasurer of Scotland, during the reign of James IV., as requested by you, with an allowance to the editor of 262 *l.* 10 *s.*, leaving a balance of 36 *l.* 8 *s.* 3 *d.* remaining. From the grant of 1,000 *l.* for the year ended 31st March 1867, I am to convey to you their Lordships authority for the following expenditure, as recommended in your letter, viz.:

	£.	s.	d.
Publication of the Index to the Acts of Parliament of Scotland - - - - -	600	-	-
Publication of the Book of Accounts of Andrew Hallyburton, Conservator of the Privileges of the Scotch Nation in the Netherlands (1493 to 1503), together with a Tariff of the Customs in Scotland for the year 1612, the allowance to the editor to be -	262	10	-
	£.	862	10 -

Leaving a balance of 137 *l.* 10 *s.* remaining from the grant for the year above-mentioned.

The Lord Clerk Register of
Scotland.

I am, &c.

(signed) Hugh C. E. Childers.

The Lord Clerk Register to the Secretary to the Treasury.

Sir,

50, Eaton-place, 3 March 1866.

IN all my communications with the Treasury regarding the publication of a Scottish series of calendars, chronicles, and memorials, I have constantly represented that it was quite impossible to conduct properly so great a work, and one of such national importance, with a grant of less than 2,000*l.* In my letter of 18 April 1865, to Mr. F. Peel, then Secretary to the Treasury, in reply to his letter of 17th April 1865, in which he informed me that the Lords of the Treasury had resolved to apply to Parliament for a grant of only 1,000*l.* for five years for this publication, I stated so fully the reasons which obliged me to consider such a grant to be wholly inadequate, that I beg to refer you to that letter.

In corroboration of the statement I then made I also beg to refer you to the account of the appropriation of the grant for the first two years appended to my letter to you of 31 January 1866, by which you will perceive that after providing for the formation of the Index to the Acts of the Parliaments of Scotland (the most important work we have to perform), I can only defray the expense of editing three chronicles or memorials in two years, while I cannot undertake the preparation of a single volume of Calendars of State Papers, the allowance for which by the Record Office is about 500*l.* per volume.

I enclose a memorandum which shows the vast store of manuscript documents the Register House contains, which are almost unknown, and many of which, if calendared, would be of the greatest value for the elucidation of the history of Scotland. I should certainly only propose to publish the most important of them, and I can assure you that the selection would be made with the greatest care, and on the best advice; but I beg you to keep in view that the labour of compiling a calendar from old manuscripts is so great that it frequently takes some years to prepare a volume. There ought, therefore, to be several in progress at the same time (as there are in the Record Office), but if the grant were increased to 2,000*l.* I could easily arrange that the payments to be made in any year for calendars, or chronicles and memorials, should always be within the limit of the grant.

The best evidence of the general satisfaction which the prospect of the publication of a series of Scottish records has given, and of the interest taken in it, is the fact that many of the most distinguished literary men in Scotland are willing to give their assistance as editors. Besides the volumes which the Treasury has sanctioned, and which are being prepared by Mr. Skene, Professor Cosmo Innes, and Dr. Joseph Robertson, I have great pleasure in informing you that the Duke of Argyll, Lord Lindsay, Mr. Stirling, of Keir, M.P., Mr. David Laing, Professor Sir James Simpson, Mr. Hill Burton, &c., have agreed to edit, with historical prefaces, works of the series which have been proposed to them, but which can only be undertaken as the grant at my disposal will permit. If it is not increased, and the publication of these historical records is consequently delayed, the disappointment will be extreme, while the contributions of many of these editors, all of them men of very remarkable acquirements, will probably not be obtained.

In fact, the whole question is, whether the present or future generations are to have the benefit of these publications.

I am, &c.
(signed) *W. Gibson Craig*,
Lord Clerk Register of Scotland.

G. A. Hamilton, Esq., Treasury.

(Enclosure.)

NOTE of CALENDARS of STATE PAPERS and REGISTERS in *Scotland*, suggested for the consideration of the Right Honourable the Lord Clerk Register of Scotland.

Calendar of State Papers of the reign of King James the Fourth. 1488-1513.

Calendar of State Papers of the reign of King James the Fifth. 1513-1542.

Calendar of State Papers of the reigns of Queen Mary, 1542-1558 ; of King Francis and Queen Mary, 1558-1560 ; of Queen Mary, 1560-1565 ; of King Henry and Queen Mary, 1565-1567 ; and of Queen Mary, 1567.

Calendar of State Papers of the reign of King James the Sixth. 1567-1625.

Calendar of State Papers of the reign of King Charles the First. 1625-1649.

Calendar of State Papers of the reign of King Charles the Second. 1649-1685.

Calendar of State Papers of the reign of King James the Seventh. 1685-1689.

Calendar of State Papers of the reigns of King William the Second and Queen Mary the Second, 1689-1694 ; and of King William the Second, 1694-1702.

Calendar of State Papers of the reign of Queen Anne. 1702-1707.

Calendar of the Register of the Great Seal of Scotland. 1424-1707.

Joseph Robertson,
Curator of the Historical Department.

Her Majesty's General Register House, Edinburgh,
February 1866.

SCOTTISH RECORDS.

COPIES of CORRESPONDENCE between the Right Honourable the Lord Clerk Register of *Scotland* and the Treasury, respecting the Publication of a Series of SCOTTISH RECORDS.

(*Sir William Stirling-Maxwell.*)
(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
14 and 15 June 1866.

348.

Under 3 oz.

SCOTTISH RECORDS.

RETURN to an Order of the Honourable the House of Commons,
dated 30 July 1866 ;—for,

COPY “ of a LETTER from the Right Honourable the Lord Clerk Register of
Scotland to the Secretary to the Treasury respecting the PUBLICATION of
SCOTTISH RECORDS, dated the 18th day of April 1865 (in continuation of
Parliamentary Paper, No. 348, of the present Session). ”

Treasury Chambers, }
31 July 1866. }

GEORGE WARD HUNT.

LETTER from the Right Honourable the Lord Clerk Register of *Scotland* to
the Right Honourable *Frederick Peel*, M.P., Secretary to the Treasury.

My dear Sir,

Edinburgh, 18 April 1865.

I HAVE received your letter of 17th instant, informing me that the Lords Commissioners of the Treasury, having regard to the importance and historical interest of the records and other documents referred to in my letter of 20th January last, are prepared to propose to Parliament in the Estimates of the Register House, during the present and ensuing four years, a Vote of 1,000 *l.* for the editing of these documents.

I regret very much that I am under the necessity of representing to you that it is quite impossible to undertake the publication of a national work of such importance as a series of the calendars, chronicles, and memorials of Scotland, with so utterly inadequate a grant as that of only 1,000 *l.* for five years.

I must beg you to keep in view the length of time which must be occupied in preparing one of these works for publication, and the annual expense of it, that you may be aware how little could be done with so small a grant in so short a time.

It always takes some years to form a calendar of State Papers, and the Record Office allowance for a calendar is 500 *l.* per annum. But, as I have stated, the most important work which the Register House has to undertake is the formation of a general index to the Acts of the Parliaments of Scotland (which must be immediately commenced), and an index of 11 folio volumes, containing upwards of 10,000 pages, cannot be made in less than three or four years. Our greatest legal and antiquarian scholar, Mr. Cosmo Innes, is willing to undertake this work of immense labour, in which he will require two assistants whom he will pay, for the very moderate allowance of 600 *l.* per annum ; but that sum will not leave a sufficient annual surplus, out of a grant of 1,000 *l.*, for editing one calendar, and therefore in the five years of the grant the Register House would not have the means of publishing more than this index, and one calendar, although, perhaps, the preparation of a second calendar might be commenced. Considering the number of calendars, chronicles, and memorials in the Register House which ought to be published, and that the Scottish series of these historical records will be of the highest interest and importance, this would be actually trifling with what ought to be a national work. Besides, if these records are worth publishing at all, they cannot be published too soon, that the present generation of literary men may have the advantage of them ; and it is a most unwise and false economy to restrict the grant, so that no one now living can hope to see anything but a fragment of
463.

Appendix C. to
my letter of
20 January 1865.

the

the series. This would give such intense dissatisfaction in Scotland, and would be so discreditable to the Government and the Register House, that if the grant is not to be increased it had better be withdrawn.

I must again also remind you that I am only requesting that a portion of the surplus revenue of the Register House should be applied to the publication of the historical records it contains. Although the estimate for the Record Office is 22,000 *l.*, while the fees received are only 700 *l.*, the Master of the Rolls has for years had grants for calendars, &c. of 5,450 *l.* (which in the Estimates just printed are increased to 6,260 *l.*), with which he has published 33 volumes of calendars and 60 volumes of chronicles and memorials, among which there is only one Scottish work, of no value. While, therefore, there has not only been already such an extensive publication of the English Records, but the Master of the Rolls is still receiving so large a grant for continuing it, it is certainly not unreasonable that the Register House should have returned to it a grant of only 2,000 *l.* out of its own surplus revenue of upwards of 5,000 *l.* for the publication of the Records of Scotland, for which nothing has as yet been done.

I beg of you not to delay the publication of these most important records, because the claim of the Register House is so clear it must be granted before long, the more especially as the Treasury is now committed to the principle that there must be a separate grant for Scotland.

Right Hon. F. Peel, M. P.,
Treasury.

I am, &c.
(signed) *W. Gibson Craig.*

In regard to the expense of printing to which you allude, I am quite certain that the series I shall publish will be so interesting, it will at least reimburse that part of the expenditure.

SCOTTISH RECORDS.

COPY of LETTER from the Right Honourable the
Lord Clerk Register of *Scotland* to the Secretary
to the Treasury respecting the PUBLICATION of
SCOTTISH RECORDS, dated 18 April 1866 (in
continuation of Parliamentary Paper, No. 348,
of the present Session).

(*Mr. Edward Craufurd.*)

*Ordered, by The House of Commons, to be Printed,
1 August 1866.*

TURNPIKE TRUSTS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Income and Expenditure

OF THE SEVERAL

TURNPIKE TRUSTS

IN

SCOTLAND,

BETWEEN THE TERM OF WHITSUNDAY 1861 AND THE TERM OF
WHITSUNDAY 1862.

PURSUANT TO THE ACT 12 & 13 VICT. CAP. 31.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

AN ABSTRACT OF THE GENERAL STATEMENTS OF THE INCOME

1.	2.	3.	INCOME.				
NAMES OF COUNTIES.	Balance in Treasurers' Hands on last Account.	Balance due to the Treasurers on last Account.	4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
SCOTLAND.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ABERDEEN - Trusts. - 33	9,689 15 3	111 6 6	8,498 10 5	- - -	620 3 8	6 10 1	9,125 4 2
ARGYLL <i>a</i> - - -	—	—	—	—	—	—	—
AYR - - - 17	6,876 5 6	155 15 4	15,624 14 6	- - -	2,894 4 11	110 0 0	18,628 19 5
BANFF - - - 15	1,941 11 5	402 9 5	2,380 0 2	- - -	91 1 1	- - -	2,471 1 3
BERWICK - - - 9	14,688 2 8	91 11 8	4,169 7 4	- - -	406 12 1	136 19 5	4,712 18 10
BUTE <i>a</i> - - -	—	—	—	—	—	—	—
CAITHNESS <i>a</i> - -	—	—	—	—	—	—	—
CLACKMANNAN - 3	76 17 6	- - -	2,939 0 0	- - -	14 12 7	- - -	2,953 12 7
DUMBARTON - 8	2,872 15 7	694 3 7	4,945 3 4	- - -	239 16 3	- - -	5,184 19 7
DUMFRIES - - 8	6,781 15 8	682 4 4	7,002 12 2	- - -	245 1 0	- - -	7,247 13 2
EDINBURGH - 4	296 7 7	1,914 8 3	19,230 16 8	- - -	1,208 14 10	- - -	20,439 11 6
ELGIN - - - 6	167 1 3	95 6 7	1,607 6 5	- - -	47 6 10	750 0 0	2,404 13 3
FIFE - - - 7	7,208 0 9	63 3 8	10,656 3 3	- - -	750 16 7	- - -	11,406 19 10
FORFAR - - - 17	4,289 4 2	4,439 18 9	8,391 12 5	- - -	238 10 3	30 16 1	8,660 18 9
HADDINGTON - 5	277 19 9	578 4 1	4,073 15 6	- - -	276 2 1	- - -	4,349 17 7
INVERNESS - - 2	1,845 12 8	4 8 3	2,618 18 10	- - -	11,592 17 6	- - -	14,211 16 4
KINCARDINE - 6	6,256 9 9	- - -	1,856 7 2	- - -	367 1 6	- - -	2,223 8 8
KINROSS - - - 4	2,685 18 1	29 6 10	2,192 7 3	- - -	296 6 1	- - -	2,488 13 4
KIRKCUDBRIGHT - 1	196 11 4	- - -	2,479 6 11	- - -	90 7 1	- - -	2,569 14 0
LANARK - - - 22	36,643 12 5	2,045 17 5	46,972 1 4	- - -	1,571 2 2	11,895 0 0	60,438 3 6
LINLITHGOW - 3	1,587 8 9	- - -	2,151 7 7	- - -	69 13 9	- - -	2,221 1 4
NAIRN - - - 1	- - -	4 13 2	155 0 0	- - -	0 14 4	- - -	155 14 4
ORKNEY <i>b</i> - - -	—	—	—	—	—	—	—
PEEBLES - - - 7	494 1 9	51 11 5	2,075 17 4	- - -	14 12 6	- - -	2,090 9 10
PERTH - - - 28	6,954 6 7	2,469 0 11	14,257 0 9	- - -	399 13 4	1,004 12 8	15,661 6 9
RENFREW - - - 8	410 19 8	5,127 16 4	16,264 19 9	- - -	721 6 5	1,928 4 0	18,914 10 2
ROSS AND CROMARTY <i>a</i> -	—	—	—	—	—	—	—
ROXBURGH - - 12	3,730 3 6	1,667 1 2	6,685 15 5	- - -	2,679 0 4	- - -	9,364 15 9
SELKIRK - - - 2	85 11 10	- - -	515 5 8	- - -	4 6 0	- - -	519 11 8
STIRLING - - - 9	2,465 3 10	429 5 9	8,702 6 3	- - -	383 5 8	- - -	9,085 11 11
SUTHERLAND <i>a</i> - -	—	—	—	—	—	—	—
WIGTOWN - - - 2	1,562 14 4	428 12 11	280 0 0	- - -	166 8 0	- - -	446 8 0
TOTAL - 239	120,084 11 7	21,486 6 4	196,725 16 5	- - -	25,389 16 10	15,862 2 3	237,977 15 6

a See INVERNESS, "Highland Roads and Bridges."*b* No Returns.

AND EXPENDITURE OF THE SEVERAL TURNPIKE AND BRIDGE TRUSTS IN SCOTLAND, between the Term of WHITSUNDAY 1861 and the Term of WHITSUNDAY 1862, pursuant to the 12th & 13th Vict. Cap. 31.

EXPENDITURE.																	DEBTS.						ARREARS OF INCOME.				
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.	Bonded or Mortgage Debts.	Rate of Interest per Cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSET.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Average.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
5,153 15 9	- - -	- - -	- - -	83 11 3	373 7 3	- - -	336 18 6	414 4 6	2 3 6	2,973 10 6	- - -	85 17 7	- - -	915 14 7	669 12 2	11,008 15 7	226,290 19 11	4 $\frac{3}{4}$	- - -	174,508 11 0	276 11 11	401,076 2 10	274 4 10	- - -	579 11 6	7,971 9 3	8,825
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,885 19 9	839 8 10	5,474 2 7	- - -	29 9 6	868 13 8	405 10 7	310 7 2	753 15 4	30 8 6	881 12 11	- - -	4,262 0 11	- - -	761 17 3	878 18 2	20,382 5 2	75,943 12 2	5	2,577 11 7	66,601 8 2	849 17 11	145,972 9 10	311 17 0	- - -	- - -	5,817 2 4	6,128
1,466 5 4	- - -	- - -	- - -	- - -	81 3 6	86 0 4	54 17 2	131 1 0	- - -	475 16 11	- - -	- - -	- - -	- - -	102 15 2	2,397 19 5	44,526 18 7	5	- - -	223,016 2 11	429 9 0	267,972 10 6	14 14 6	- - -	11 14 4	2,041 12 10	2,068
1,780 16 0	0 10 0	305 12 10	- - -	7 0 0	41 6 10	- - -	169 19 0	211 17 6	19 7 2	653 14 10	- - -	917 3 8	- - -	- - -	234 8 3	4,341 16 1	55,087 7 10	2 $\frac{1}{4}$	- - -	18,228 6 11	33 14 11	73,349 9 8	57 10 0	- - -	54 15 0	15,001 8 8	15,113
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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849 15 7	302 5 3	161 16 10	- - -	1 15 0	34 5 5	- - -	70 0 0	180 4 0	14 2 9	1,216 7 6	- - -	40 7 2	- - -	- - -	102 17 6	2,973 17 0	53,310 0 0	3 $\frac{1}{2}$	- - -	- - -	2 2 3	53,312 2 3	36 6 8	- - -	108 0 6	58 15 4	203
1,995 14 7	134 11 3	912 7 8	- - -	18 19 2	121 17 9	73 10 0	107 15 0	241 0 0	204 4 0	717 19 6	- - -	276 19 10	- - -	- - -	386 19 4	5,191 18 1	59,060 18 11	4 $\frac{1}{2}$	1,596 3 2	13,377 10 0	792 10 8	74,827 2 9	136 0 0	- - -	4,458 12 10	2,964 4 2	7,558
3,201 14 11	186 2 9	893 7 1	6 10 8	13 0 6	256 3 9	60 0 0	273 11 1	568 0 0	582 19 8	1,431 10 5	- - -	247 15 8	- - -	- - -	330 15 2	8,051 11 8	39,320 19 3	4	- - -	13,020 16 1	837 0 10	53,178 16 2	20 0 0	- - -	- - -	6,132 13 8	6,152
9,428 8 6	3,470 0 0	140 0 0	- - -	77 13 8	643 1 8	- - -	412 10 0	1,370 17 8	90 12 5	363 10 11	- - -	2,588 0 7	- - -	1,000 0 0	254 15 10	19,839 11 3	4,312 10 0	4	- - -	- - -	1,794 0 3	6,106 10 3	- - -	- - -	- - -	775 19 10	775
1,066 18 8	- - -	14 8 1	- - -	- - -	11 5 5	64 19 0	49 8 0	102 2 0	20 9 4	303 18 0	- - -	- - -	- - -	760 13 6	47 1 9	2,441 3 9	9,070 18 0	4	3 0 0	25 1 10	202 14 11	9,301 14 9	- - -	- - -	- - -	237 19 1	237
5,356 13 6	1,502 17 7	818 14 7	- - -	96 13 2	358 15 7	228 10 1	192 14 7	715 0 0	- - -	422 18 2	- - -	92 8 10	8 15 9	5,430 0 0	230 7 6	15,454 9 4	17,766 0 0	4	240 0 0	- - -	98 10 2	18,104 10 2	96 6 0	- - -	195 17 8	3,195 17 9	3,488
3,370 16 5	368 9 3	399 18 10	- - -	32 16 8	167 14 4	95 0 0	266 8 11	516 0 0	68 8 1	2,176 9 2	- - -	79 7 10	0 13 6	1,036 11 2	356 10 10	8,935 5 0	83,187 2 1	3 $\frac{1}{4}$	- - -	7,180 10 8	4,404 11 7	94,772 4 4	- - -	- - -	92 0 7	3,979 10 9	4,071
2,214 5 11	705 6 7	40 0 8	- - -	- - -	56 17 6	- - -	160 0 0	250 10 0	- - -	380 10 6	- - -	74 1 1	- - -	- - -	76 2 2	3,957 14 5	12,412 9 11	4	- - -	- - -	493 1 9	12,905 11 8	180 10 0	- - -	138 7 10	585 0 7	903
10,074 16 7	- - -	- - -	- - -	- - -	126 2 2	- - -	185 11 0	1,126 0 4	264 0 4	- - -	1,140 10 0	202 9 0	- - -	- - -	521 18 6	13,641 7 11	13,700 0 0	Annuity.	- - -	- - -	128 5 8	13,828 5 8	- - -	- - -	- - -	2,539 18 6	2,539
934 10 4	- - -	- - -	7 15 10	- - -	2 18 5	19 16 6	82 15 0	83 19 6	41 12 4	1,051 19 0	- - -	0 10 0	- - -	- - -	67 5 0	2,293 1 11	31,139 1 3	4	- - -	13,560 5 11	- - -	44,699 7 2	37 18 4	- - -	177 10 7	6,186 16 6	6,402
428 3 7	157 17 9	385 9 7	- - -	- - -	63 17 8	83 8 0	39 9 1	170 0 0	18 12 10	816 9 8	- - -	- - -	- - -	1,902 6 8	88 8 11	4,154 3 9	40,250 12 10	4 $\frac{1}{2}$	932 10 0	4,814 10 3	29 7 10	46,027 0 11	241 3 4	86 8 2	- - -	1,020 8 8	1,348
968 9 10	72 2 2	899 4 4	- - -	8 15 0	109 11 6	60 0 0	50 0 0	200 0 0	91 3 8	125 2 11	- - -	75 10 0	- - -	- - -	135 19 5	2,795 18 10	1,650 0 0	4	- - -	- - -	29 13 6	1,679 13 6	262 9 4	- - -	- - -	- - -	262
16,704 19 3	764 17 11	6,836 15 7	- - -	398 10 2	1,095 5 8	744 16 0	647 10 0	1,197 15 0	1,247 11 3	13,625 1 8	105 0 0	3,284 9 9	458 19 9	29,573 15 10	1,421 5 11	78,106 13 9	267,221 10 2	4 $\frac{3}{4}$	66,250 15 9	49,711 4 2	1,023 2 8	384,206 12 9	17 18 9	- - -	1,306 3 6	17,952 7 5	19,276
838 16 1	5 18 0	392 12 1	- - -	- - -	71 0 8	- - -	60 0 0	92 0 0	21 13 0	231 14 4	- - -	542 13 9	- - -	- - -	53 0 7	2,309 8 6	6,077 9 9	3 $\frac{3}{4}$	- - -	- - -	- - -	6,077 9 9	129 5 0	- - -	- - -	1,499 1 7	1,628
71 17 11	- - -	- - -	- - -	- - -	- - -	7 15 0	20 0 0	22 10 0	- - -	20 12 2	- - -	- - -	- - -	- - -	4 7 0	147 2 1	536 0 0	4	- - -	- - -	- - -	536 0 0	- - -	- - -	- - -	3 19 1	3
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
780 1 3	88 18 6	- - -	- - -	- - -	85 11 6	65 0 0	19 11 1	230 3 0	7 16 9	217 16 4	249 18 5	119 0 0	- - -	- - -	38 9 10	1,902 6 8	17,282 19 11	3 $\frac{1}{2}$	536 10 7	3,328 13 2	2 10 7	21,150 14 3	61 6 8	90 0 0	74 8 4	633 4 1	858
5,951 1 7	600 14 9	987 14 5	50 0 0	99 12 1	258 8 11	69 17 6	384 6 0	748 19 8	45 1 11	3,406 7 11	- - -	1,172 17 2	- - -	1,280 0 0	617 3 2	15,672 5 1	213,920 7 5	4 $\frac{1}{2}$	- - -	157,677 9 2	2,134 17 10	373,732 14 5	152 11 8	- - -	2,808 6 3	6,609 5 2	9,570
3,712 10 11	205 18 8	7,344 18 4	- - -	16 3 0	873 17 1	- - -	397 10 0	243 13 6	756 1 11	2,481 19 10	- - -	- - -	- - -	300 0 0	1,147 9 10	17,480 3 1	122,614 19 5	4 $\frac{1}{2}$	9,950 18 11	11,415 6 8	3,800 15 6	147,782 0 6	3 13 4	- - -	9,937 0 6	518 5 11	10,458
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,594 6 0	- - -	1,069 13 9	- - -	10 2 6	306 3 4	31 10 0	180 6 8	432 18 0	45 12 7	1,069 16 10	- - -	104 8 7	- - -	1,221 0 0	2,433 4 8	9,499 2 11	40,846 2 0	4 $\frac{1}{4}$	- - -	56,633 6 0	2,516 14 5	99,996 2 5	299 10 0	- - -	73 12 5	4,445 9 7	4,818
219 1 4	25 11 3	- - -	- - -	- - -	58 4 0	- - -	45 0 0	69 10 11	- - -	21 3 1	13 10 0	20 0 0	- - -	- - -	29 3 6	501 4 1	875 0 2	2 $\frac{1}{2}$	- - -	- - -	- - -	875 0 2	- - -	- - -	5 0 0	103 19 5	108
4,765 9 1	81 15 9	84 12 4	76 8 8	24 1 0	18 3 6	- - -	281 0 0	372 10 0	- - -	1,863 7 11	- - -	178 10 0	- - -	1,000 0 0	449 1 10	9,195 0 1	69,444 15 9	4 $\frac{1}{4}$	- - -	8,497 0 0	323 12 6	78,265 8 3	20 0 0	- - -	700 0 0	2,250 2 5	2,970
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 5 4	6 10 0	39 16 0	- - -	- - -	15 11 1	7 0 0	30 0 0	95 0 0	- - -	19 6 2	- - -	80 0 0	- - -	- - -	23 19 6	361 8 1	- - -	- - -	- - -	- - -	434 9 11	434 9 11	- - -	35 2 2	- - -	1,653 11 3	1,688
88,859 14 0	9,519 16 3	27,201 5 7	140 15 2	918 2 8	6,099 8 2	2,102 13 0	4,827 8 3	10,539 11 11	3,572 2 0	36,948 17 2	1,508 18 5	14,444 11 5	468 9 0	45,181 19 0	10,702 1 6	263,035 13 6	1,505,848 15 4	- - -	82,087 10 0	821,596 2 11	20,637 16 7	2,430,170 4 10	2,353 5 5	211 10 4	20,721 1 10	94,178 3 10	117,464

AN ABSTRACT of the General Statements of the INCOME and EXPENDITURE
of the several TURNPIKE TRUSTS in SCOTLAND, between the Term of
Whitsunday 1861 and the Term of Whitsunday 1862,—viz.

County of ABERDEEN	-	-	33 Trusts	}	-	p. 6-9
— ARGYLL <i>a</i>	-	-	-			
— AYR	-	-	17 Trusts			
— BANFF	-	-	15 Trusts	}	-	p. 10-13
— BERWICK	-	-	9 Trusts			
— BUTE <i>a</i>	-	-	-			
— CAITHNESS <i>a</i>	-	-	-	}	-	p. 14-17
— CLACKMANNAN	-	-	3 Trusts			
— DUMBARTON	-	-	8 Trusts			
— DUMFRIES	-	-	8 Trusts	}	-	p. 18-21
— EDINBURGH	-	-	4 Trusts			
— ELGIN	-	-	6 Trusts			
— FIFE	-	-	7 Trusts	}	-	p. 22-25
— FORFAR	-	-	17 Trusts			
— HADDINGTON	-	-	5 Trusts			
— INVERNESS	-	-	2 Trusts	}	-	p. 26-29
— KINCARDINE	-	-	6 Trusts			
— KINROSS	-	-	4 Trusts			
— KIRKCUDBRIGHT	-	-	1 Trust	}	-	p. 30-33
— LANARK	-	-	22 Trusts			
— LINLITHGOW	-	-	3 Trusts			
— NAIRN	-	-	1 Trust	}	-	p. 30-33
— ORKNEY <i>b</i>	-	-	-			
— PEEBLES	-	-	7 Trusts			
— PERTH	-	-	28 Trusts	}	-	p. 30-33
— RENFREW	-	-	8 Trusts			
— ROSS AND CROMARTY <i>a</i>	-	-	-			
— ROXBURGH	-	-	12 Trusts	}	-	p. 30-33
— SELKIRK	-	-	2 Trusts			
— STIRLING	-	-	9 Trusts			
— SUTHERLAND <i>a</i>	-	-	-	}	-	p. 30-33
— WIGTOWN	-	-	2 Trusts			

a See INVERNESS, "Highland Roads and Bridges."

b No Returns.

SCOTLAND.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF ABERDEEN.							
1. Alford - - - -	114 15 6	- - -	173 0 0	- - -	0 0 3	- - -	173 0 3
2. Boyndlie - - - -	138 12 7	- - -	172 0 0	- - -	7 2 7	- - -	179 2 7
3. Bridge of Dee - - - -	- - -	1 10 1	100 0 0	- - -	4 0 0	- - -	104 0 0
4. Buchan - - - -	214 9 1	- - -	236 4 4	- - -	2 11 2	- - -	238 15 6
5. Charleston - - - -	90 18 0	- - -	199 0 0	- - -	0 15 9	- - -	199 15 9
6. Corgarff - - - -	136 3 3	- - -	5 0 0	- - -	3 2 3	- - -	8 2 3
7. Cortibrae - - - -	483 1 0	- - -	381 0 7	- - -	10 2 10	- - -	391 3 5
8. Deeside - - - -	218 12 2	- - -	452 0 0	- - -	2 18 2	- - -	454 18 2
9. Donside - - - -	664 10 0	- - -	256 3 0	- - -	14 13 8	- - -	270 16 8
10. Echt and Midmar - - - -	68 11 1	- - -	160 0 0	- - -	1 0 1	- - -	161 0 1
11. Ellon, Peterhead, and Fraserburgh	1,327 15 9	- - -	1,581 18 0	- - -	6 5 0	- - -	1,588 3 0
12. Fyvie - - - -	30 7 6	- - -	122 3 4	- - -	0 3 0	- - -	122 6 4
13. Gardensmill - - - -	208 19 1	- - -	128 0 0	- - -	4 7 7	- - -	132 7 7
14. Huntly - - - -	511 13 2	- - -	456 0 0	- - -	636 12 4	- - -	819 12 4
15. Insh and West Foudland - - - -	66 7 6	- - -	76 1 3	- - -	1 8 6	- - -	77 9 9
16. Inverury - - - -	3,560 14 4	- - -	617 10 0	- - -	136 19 3	- - -	754 9 3
17. Inverury and Forgue - - - -	179 3 11	- - -	197 0 0	- - -	1 9 3	- - -	198 9 3
18. Kemnay - - - -	- - -	1 12 2	39 9 7	- - -	6 0 0	- - -	45 9 7
19. Kinnethmont - - - -	4 10 5	- - -	32 0 0	- - -	- - -	- - -	32 0 0
20. Kintore and Alford - - - -	163 15 7	- - -	105 0 0	- - -	2 2 11	- - -	107 2 11
21. Longside - - - -	40 8 8	- - -	613 2 6	- - -	1 14 3	- - -	614 16 9
22. Newburgh - - - -	17 10 4	- - -	44 0 0	- - -	0 2 5	- - -	44 2 5
23. New Pitsligo - - - -	- - -	108 4 3	65 2 6	- - -	- - -	- - -	65 2 6
24. Old Meldrum - - - -	359 4 9	- - -	213 10 0	- - -	5 19 11	- - -	219 9 11
25. Raemoir and Lumphanan - - - -	35 13 10	- - -	85 0 0	- - -	12 14 1	- - -	97 14 1
26. Rhynie - - - -	89 15 0	- - -	227 5 5	- - -	2 3 9	- - -	229 9 2
27. Sheelagreen - - - -	69 13 10	- - -	146 0 0	- - -	0 17 3	- - -	146 17 3
28. Skene - - - -	324 0 5	- - -	715 2 0	- - -	3 8 9	- - -	718 10 9
29. Strichen - - - -	- - -	- - -	52 6 5	- - -	- - -	- - -	52 6 5
30. Strichen and Fraserburgh - - - -	0 17 5	- - -	164 12 0	- - -	- - -	6 10 1	171 2 1
31. Tarland - - - -	143 4 7	- - -	52 0 0	- - -	3 6 2	- - -	55 6 2
32. Turriff - - - -	336 8 2	- - -	537 16 2	- - -	20 15 8	- - -	558 11 10
33. Uduy - - - -	89 18 4	- - -	93 3 4	- - -	0 6 10	- - -	93 10 2
** Highland Roads and Bridges (see INVERNESS).							
£	9,689 15 3	111 6 6	8,498 10 5	- - -	620 3 8	6 10 1	9,125 4 2
COUNTY OF ARGYLL.							
** Highland Roads and Bridges (see INVERNESS).							
COUNTY OF AYR.							
1. Ayr - - - -	1,913 19 5	- - -	3,401 11 9	- - -	1,276 7 3	- - -	4,677 19 0
Beith District :-							
2. Clerksbridge & Maichbridge Road - - - -	1,189 17 8	- - -	1,117 0 0	- - -	35 14 9	- - -	1,152 14 9
3. Kersebridge Road - - - -	- - -	39 12 3	319 14 0	- - -	- - -	110 0 0	429 14 0
4. Oldhall Bridge Road - - - -	3 6 9	- - -	84 0 0	- - -	25 1 5	- - -	109 1 5
5. Girvan - - - -	327 1 7	- - -	1,088 11 7	- - -	5 13 1	- - -	1,094 4 8
Irvine District :-							
6. Fergus-hill Road - - - -	220 9 10	- - -	136 11 8	- - -	25 4 11	- - -	161 16 7
7. Girle Road - - - -	36 19 3	- - -	49 0 0	- - -	1 12 11	- - -	50 12 11
8. Kelly Bridge Road - - - -	540 15 3	- - -	1,603 1 8	- - -	13 7 11	- - -	1,616 9 7
9. Stewarton Road - - - -	277 17 0	- - -	283 0 0	- - -	34 12 0	- - -	317 12 0
10. Kilmarnock - - - -	407 15 8	- - -	3,071 19 1	- - -	72 0 0	- - -	3,143 19 1
Largs District :-							
11. Dykehead Road - - - -	10 16 3	- - -	118 0 0	- - -	0 4 11	- - -	118 4 11
12. Howrat Road - - - -	16 16 3	- - -	133 0 0	- - -	3 1 0	- - -	136 1 0
Lochlibo District :-							
13. Lochlibo Road - - - -	- - -	87 10 3	233 13 8	- - -	- - -	- - -	233 13 8
14. Monkriden Road - - - -	- - -	28 12 10	75 0 0	- - -	- - -	- - -	75 0 0
15. Mauchline - - - -	1,141 7 6	- - -	1,578 8 7	- - -	1,097 12 9	- - -	2,676 1 4
16. Maybole - - - -	694 6 9	- - -	2,122 10 6	- - -	302 5 10	- - -	2,424 16 4
17. Stewarton - - - -	94 16 4	- - -	209 12 0	- - -	1 6 2	- - -	210 18 2
£	6,876 5 6	155 15 4	15,624 14 6	- - -	2,894 4 11	110 0 0	18,628 19 5

a Including materials, &c.

b Including 334*l.* 6*s.* 4*d.* from Railway Company for deficiency of toll.

SCOTLAND.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Treasurer.	Clerk.	Surveyor.	£ s. d.
a 62 15 3	- - -	- - -	- - -	- - -	1 10 10	- - -	10 10 0	12 0 0	- - -
a 174 0 4	- - -	- - -	- - -	- - -	7 0 7	- - -	6 6 0	- - -	- - -
a 81 10 2	- - -	- - -	- - -	0 3 6	- - -	- - -	5 5 0	1 10 0	- - -
a 151 8 4	- - -	- - -	- - -	2 10 0	- - -	- - -	8 8 0	13 0 0	- - -
a 106 2 2	- - -	- - -	- - -	6 5 0	- - -	- - -	10 0 0	12 0 0	- - -
a 1 14 4	- - -	- - -	- - -	- - -	- - -	- - -	2 2 0	- - -	- - -
a 207 8 6	- - -	- - -	- - -	14 5 6	298 14 3	- - -	7 10 0	10 0 0	2 3 6
a 204 4 9	- - -	- - -	- - -	10 1 5	8 11 2	- - -	15 0 0	15 0 0	- - -
a 196 16 4	- - -	- - -	- - -	- - -	5 18 3	- - -	8 8 0	20 0 0	- - -
a 132 16 5	- - -	- - -	- - -	0 10 3	0 15 0	- - -	10 0 0	10 0 0	- - -
a 1,055 0 9	- - -	- - -	- - -	2 0 0	6 13 6	- - -	45 0 0	55 0 0	- - -
a 83 9 4	- - -	- - -	- - -	- - -	1 14 6	- - -	5 5 0	5 0 0	- - -
a 65 3 3	- - -	- - -	- - -	- - -	10 18 9	- - -	8 0 0	13 0 0	- - -
a 190 5 2	- - -	- - -	- - -	6 2 1	9 0 2	- - -	21 0 0	26 0 0	- - -
a 32 0 0	- - -	- - -	- - -	- - -	1 4 0	- - -	2 12 6	2 12 6	- - -
a 535 15 7	- - -	- - -	- - -	26 18 0	6 9 5	- - -	25 0 0	45 0 0	- - -
a 114 10 2	- - -	- - -	- - -	0 10 0	- - -	- - -	21 0 0	15 0 0	- - -
a 6 14 11	- - -	- - -	- - -	- - -	- - -	- - -	5 5 0	2 2 0	- - -
a 18 2 10	- - -	- - -	- - -	- - -	3 17 1	- - -	5 0 0	5 0 0	- - -
a 35 18 5	- - -	- - -	- - -	- - -	- - -	- - -	10 10 0	5 0 0	- - -
a 463 12 4	- - -	- - -	- - -	- - -	1 16 0	- - -	10 0 0	15 0 0	- - -
a 28 1 3	- - -	- - -	- - -	1 0 0	- - -	- - -	5 5 0	10 0 0	- - -
a 90 13 6	- - -	- - -	- - -	- - -	1 1 6	- - -	4 4 0	- - -	- - -
a 274 15 9	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	20 0 0	- - -
a 36 15 0	- - -	- - -	- - -	- - -	- - -	- - -	8 8 0	5 0 0	- - -
a 105 13 2	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
a 62 16 9	- - -	- - -	- - -	- - -	- - -	- - -	5 5 0	5 0 0	- - -
a 346 6 9	- - -	- - -	- - -	6 2 0	3 11 2	- - -	15 0 0	23 0 0	- - -
a 35 11 6	- - -	- - -	- - -	- - -	0 3 0	- - -	- - -	3 10 0	- - -
a 67 18 2	- - -	- - -	- - -	2 12 0	- - -	- - -	6 0 0	4 10 0	- - -
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a 128 2 9	- - -	- - -	- - -	1 8 0	4 8 1	- - -	15 15 0	35 0 0	- - -
a 57 11 10	- - -	- - -	- - -	3 3 6	- - -	- - -	10 0 0	11 0 0	- - -
5,153 15 9	- - -	- - -	- - -	83 11 3	373 7 3	- - -	336 18 6	414 4 6	2 3 6
828 13 10	- - -	c 1,469 3 5	- - -	8 1 5	182 7 11	75 0 0	74 18 1	175 0 0	- - -
289 17 4	- - -	c 247 3 7	- - -	7 9 8	56 9 6	37 11 7	32 11 5	45 0 1	3 15 10
49 9 2	- - -	c 108 7 4	- - -	- - -	10 9 0	6 12 10	12 12 2	11 11 5	- - -
25 12 5	- - -	c 69 8 1	- - -	- - -	4 2 6	1 13 7	2 19 7	3 8 6	- - -
278 16 6	65 13 1	302 14 0	- - -	1 10 0	25 14 11	22 13 5	10 0 0	70 0 0	- - -
39 12 9	16 12 1	7 16 1	- - -	- - -	12 3 8	4 0 11	4 0 11	4 7 3	- - -
26 4 4	12 1 10	3 16 8	- - -	- - -	1 14 6	1 5 4	1 14 0	1 7 4	- - -
625 6 8	297 19 3	152 5 9	- - -	0 15 0	38 2 9	40 8 3	44 6 1	43 11 3	- - -
116 2 4	36 11 2	24 8 7	- - -	4 15 0	13 8 0	7 18 9	8 16 1	8 11 2	- - -
827 4 8	- - -	c 1,587 17 0	- - -	1 17 0	125 14 0	75 0 0	54 5 4	174 14 6	- - -
38 16 4	- - -	c 60 8 6	- - -	- - -	47 7 11	2 9 8	4 3 4	8 2 6	- - -
37 17 8	- - -	c 60 19 3	- - -	- - -	41 7 5	2 12 4	4 16 9	12 5 0	- - -
144 19 0	40 9 1	25 15 6	- - -	0 15 0	21 7 11	5 16 10	6 11 10	16 15 4	- - -
49 5 4	25 15 10	10 3 3	- - -	- - -	5 7 9	1 17 6	2 3 11	5 7 8	- - -
474 0 10	- - -	c 788 19 10	- - -	2 5 1	103 13 1	55 0 0	34 14 2	66 13 4	21 19 0
869 8 9	344 6 6	554 15 9	- - -	2 1 4	155 15 10	55 0 0	- - -	80 0 0	4 13 8
a 164 11 10	- - -	- - -	- - -	- - -	23 7 0	10 9 7	11 13 6	27 0 0	- - -
4,885 19 9	839 8 10	5,474 2 7	- - -	29 9 6	868 13 8	405 10 7	310 7 2	753 15 4	30 8 6

c Including carriage.

SCOTLAND.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19. Interest of Debt.	20. Annuities.	21. Improvements.	22. Watering Roads.	23. Debts paid off.	24. Incidental Expenses.	25. TOTAL EXPENDITURE.
COUNTY OF ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alford	120 0 0	-	-	-	-	14 4 1	221 0
2. Boyndlie	-	-	-	-	-	7 16 7	195 3
3. Bridge of Dee	-	-	-	-	-	7 14 10	96 3
4. Buchan	-	-	-	-	139 2 4	a 72 1 3	386 9 1
5. Charleston	88 10 0	-	-	-	-	11 11 0	234 8
6. Corgarrif	-	-	-	-	-	1 15 10	5 12
7. Cortibrae	71 7 0	-	-	-	-	13 16 4	625 5
8. Deeside	171 14 5	-	-	-	68 13 1	16 6 9	509 11
9. Donside	-	-	-	-	-	18 7 5	249 10
10. Echt and Midmar	-	-	-	-	-	7 7 10	161 9
11. Ellon, Peterhead, and Fraserburgh	1,085 3 10	-	-	-	-	53 2 6	2,302 0
12. Fyvie	43 5 8	-	-	-	-	5 19 2	144 13
13. Gardensmill	-	-	-	-	-	13 16 10	110 18
14. Huntly	471 14 10	-	-	-	-	19 7 4	743 9
15. Insh and West Foudland	24 16 0	-	-	-	-	1 2 3	64 7
16. Inverury	-	-	-	-	-	22 12 10	661 15
17. Inverury and Fergue	150 0 0	-	-	-	-	14 8 3	315 8
18. Kemnay	26 18 4	-	-	-	-	2 18 7	43 18
19. Kinnethmont	2 0 0	-	-	-	-	2 4 10	36 4
20. Kintore and Alford	108 9 0	-	-	-	-	9 0 7	168 18
21. Longside	16 2 8	-	-	-	250 0 0	15 13 10	772 4
22. Newburgh	-	-	-	-	-	7 4 1	51 10
23. New Pisligo	-	-	-	-	-	10 1 9	106 0
24. Old Meldrum	-	-	85 17 7	-	-	11 6 8	402 0
25. Raemoir and Lumphanan	-	-	-	-	-	6 6 6	56 9
26. Rhynie	126 3 9	-	-	-	-	10 7 1	262 4
27. Sheelagreen	58 0 4	-	-	-	-	6 7 8	137 9
28. Skene	223 1 7	-	-	-	111 10 2	18 13 7	747 5
29. Strichen	10 17 0	-	-	-	-	2 4 11	52 6
30. Strichen and Fraserburgh	92 3 5	-	-	-	-	9 4 6	182 8
31. Tarland	-	-	-	-	-	3 2 2	13 2
32. Turriff	-	-	-	-	346 9 0	b 244 4 5	775 7
33. Uduy	83 2 8	-	-	-	-	8 19 11	173 17
** Highland Roads and Bridges (see INVERNESS).	£ 2,973 10 6	-	85 17 7	-	915 14 7	669 12 2	11,008 15 7
COUNTY OF ARGYLL.	-	-	-	-	-	-	-
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-
COUNTY OF AYR.	-	-	-	-	-	-	-
1. Ayr	124 0 1	-	274 6 2	-	-	c 308 12 7	3,520 3 6
Beith District:—	-	-	-	-	-	-	-
2. Clerksbridge & Maichbridge Road	-	-	439 6 9	-	-	22 19 11	1,182 5 8
3. Kersebridge Road	15 0 1	-	346 4 6	-	-	5 3 8	565 10 2
4. Oldhall Bridge Road	-	-	-	-	-	1 10 9	108 15 5
5. Girvan	234 14 6	-	50 3 3	-	-	29 2 5	1,091 2 1
Irvine District:—	-	-	-	-	-	-	-
6. Fergus-hill Road	-	-	144 16 6	-	-	10 15 2	244 5 4
7. Girdle Road	-	-	-	-	-	2 9 5	50 13 5
8. Kelly Bridge Road	99 2 1	-	73 2 9	-	431 17 3	52 11 4	1,899 8 5
9. Stewarton Road	17 18 4	-	-	-	300 0 0	21 5 2	559 14 7
10. Kilmarnock	183 6 7	-	879 8 2	-	-	70 6 8	3,979 13 11
Largs District:—	-	-	-	-	-	-	-
11. Dykehead Road	-	-	-	-	-	11 18 2	173 6 5
12. Howrat Road	-	-	-	-	-	1 15 3	161 13 8
Lochlibo District:—	-	-	-	-	-	-	-
13. Lochlibo Road	6 16 1	-	8 11 6	-	-	5 1 6	282 19 7
14. Monkriden Road	1 17 10	-	-	-	-	1 0 7	102 19 8
15. Mauchline	48 2 6	-	1,829 5 1	-	-	86 17 0	3,511 9 11
16. Maybole	150 14 10	-	212 12 9	-	30 0 0	243 13 4	2,703 2 9
17. Stewarton	-	-	4 3 6	-	-	3 15 3	245 0 8
£	881 12 11	-	4,262 0 11	-	761 17 3	878 18 2	20,382 5 2

a Including 48l. 10s. 2d. due from a former treasurer.

b Including 216l. 5s. 9d. due from a former treasurer.

SCOTLAND.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3,190 3 1	4	-	1,161 18 9	-	4,352 1 10	26 0 0	-	23 0 0	66 15 7	115 15 7
5,969 9 8	5	-	4,758 8 6	-	10,727 18 2	45 5 0	-	62 8 0	122 11 8	230 4 8
-	-	-	-	-	-	-	-	-	6 6 5	6 6 5
4,787 15 7	5	-	4,878 18 1	-	9,666 13 8	-	-	-	66 14 8	66 14 8
8,854 5 9	5	-	7,393 0 9	-	16,247 6 6	-	-	-	56 5 7	56 5 7
3,290 8 1	5	-	3,260 8 4	-	6,550 16 5	23 0 0	-	49 5 0	138 13 4	210 18 4
2,531 14 1	5	-	11,039 11 8	-	23,571 5 9	12 19 0	-	52 10 0	248 19 4	314 8 4
3,365 17 9	5	-	168 5 1	-	3,534 2 10	-	-	-	163 18 9	163 18 9
0,437 17 1	5	-	10,259 18 1	-	20,697 15 2	49 18 10	-	43 18 4	685 16 8	779 13 10
9,738 19 11	5	-	8,380 19 0	-	18,119 18 11	-	-	13 0 0	68 1 8	81 1 8
3,726 17 10	5	-	37,429 13 5	-	81,156 11 3	33 10 0	-	131 16 2	613 18 2	779 4 4
4,329 11 5	4	-	2,120 18 7	-	6,450 10 0	-	-	-	8 0 2	8 0 2
3,764 5 0	5	-	2,894 0 1	-	6,658 5 1	-	-	-	230 7 10	230 7 10
9,701 14 10	5	-	1,092 9 11	-	10,794 4 9	-	-	-	587 15 11	587 15 11
1,472 0 0	3 & 4	-	357 16 6	-	1,829 16 6	-	-	-	79 10 0	79 10 0
-	-	-	-	-	-	-	-	-	3,653 7 9	3,653 7 9
7,103 15 3	5	-	12,794 13 10	-	29,898 9 1	-	-	106 3 4	62 4 9	168 8 1
1,843 13 10	4 & 5	-	217 0 2	0 1 5	2,060 15 5	-	-	-	-	-
1,680 0 0	5	-	1,300 0 0	-	2,980 0 0	-	-	-	0 5 8	0 5 8
4,155 3 4	5	-	2,005 1 1	-	6,160 4 5	-	-	-	102 0 6	102 0 6
0,169 13 6	5	-	10,169 13 6	116 19 5	20,456 6 5	31 12 0	-	-	-	31 12 0
6,857 15 8	5	-	6,485 12 4	-	13,343 8 0	-	-	-	10 2 5	10 2 5
950 11 2	5	-	465 7 1	149 2 6	1,565 0 9	30 0 0	-	-	-	30 0 0
2,113 16 0	4	-	8,928 5 3	-	21,042 1 3	-	-	-	176 14 8	176 14 8
6,970 14 11	5	-	5,898 2 6	-	12,868 17 5	-	-	-	76 18 5	76 18 5
2,523 15 2	5	-	504 15 0	-	3,028 10 2	-	-	-	57 0 2	57 0 2
4,099 1 4	5	-	3,355 13 3	-	7,454 14 7	-	-	-	79 1 4	79 1 4
4,350 10 10	5	-	217 9 9	-	4,568 0 7	-	-	13 13 4	295 5 11	308 19 3
2,804 11 11	5	-	2,630 0 3	-	5,434 12 2	-	-	-	-	-
4,035 4 9	5	-	1,878 16 0	10 8 7	5,924 9 4	22 0 0	-	83 17 4	-	105 17 4
3,988 8 3	5	-	3,988 8 3	-	7,976 16 6	-	-	-	185 8 7	185 8 7
3,325 5 2	5	-	16,041 5 2	-	29,366 10 4	-	-	-	119 12 9	119 12 9
4,157 18 9	5	-	2,432 0 10	-	6,589 19 7	-	-	-	9 10 7	9 10 7
26,290 19 11	-	-	174,508 11 0	276 11 11	401,076 2 10	274 4 10	-	579 11 6	7,971 9 3	8,825 5 7
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
7,010 15 2	5	2,075 5 2	15,594 13 8	-	24,680 14 0	44 14 0	-	-	3,071 14 11	3,116 8 11
-	-	-	-	-	-	24 6 4	-	-	1,160 6 9	1,184 13 1
400 0 0	4	-	-	175 8 5	575 8 5	1 13 4	-	-	3 12 9	5 6 1
17,607 12 7	5	-	9,578 3 0	-	27,185 15 7	43 15 0	-	-	330 4 2	373 19 2
-	-	-	-	-	-	12 8 4	-	-	138 1 1	150 9 5
-	-	-	-	-	-	-	-	-	36 18 9	36 18 9
1,563 15 1	5	-	80 6 4	-	1,644 1 5	162 0 0	-	-	257 16 5	419 16 5
3,805 14 3	5	-	67 7 8	427 19 2	4,301 1 1	23 0 0	-	-	35 14 5	58 14 5
-	-	-	-	44 5 3	44 5 3	-	-	-	-	-
6,326 15 2	5	-	7,155 10 9	8 16 5	13,491 2 4	-	-	-	-	-
7,465 0 2	5	-	11,286 18 7	136 16 2	18,888 14 11	-	-	-	-	-
1,419 1 6	5	-	2,301 4 9	56 12 6	3,776 18 9	-	-	-	-	-
19,058 2 9	5	-	9,127 13 0	-	18,185 15 9	-	-	-	305 18 11	305 18 11
21,286 15 6	5	502 6 5	11,409 10 5	-	33,198 12 4	-	-	-	416 0 4	416 0 4
-	-	-	-	-	-	-	-	-	60 13 10	60 13 10
75,943 12 2	-	2,577 11 7	66,601 8 2	849 17 11	145,972 9 10	311 17 0	-	-	5,817 2 4	6,128 19 4

c Including 1837 8s. to other districts.

d Including interest added in 1827, upon which interest is not charged.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF BANFF.							
1. Aberlour and Inveravon - -	338 18 5	- - -	282 3 0	- - -	8 6 10	- - -	290 9 10
2. Boat of Bridge - -	12 6 2	- - -	57 18 4	- - -	26 14 3	- - -	84 12 7
3. Boharm Suspension Bridge - -	281 12 2	- - -	34 11 8	- - -	5 14 9	- - -	40 6 5
4. Botriphny - -	96 9 0	- - -	192 0 0	- - -	2 3 7	- - -	194 3 7
5. Boyndie - -	- - -	79 17 9	208 0 0	- - -	- - -	- - -	208 0 0
6. Cullen - -	46 5 11	- - -	185 11 0	- - -	1 12 1	- - -	187 3 1
7. Deskford - -	18 10 3	- - -	85 0 0	- - -	0 19 5	- - -	85 19 5
8. Eastside Bridge - -	612 19 6	- - -	218 7 0	- - -	8 18 3	- - -	227 5 3
9. Enzie - -	25 1 10	- - -	114 1 0	- - -	0 16 1	- - -	114 17 1
10. Fochabers - -	5 10 9	- - -	61 0 0	- - -	1 8 7	- - -	62 8 7
11. Forglen - -	22 9 2	- - -	88 0 0	- - -	0 10 4	- - -	88 10 4
12. Keith - -	119 11 8	- - -	98 0 0	- - -	28 9 10	- - -	126 9 10
13. Marnoch - -	361 16 7	- - -	479 8 2	- - -	5 7 1	- - -	484 15 3
14. Port Gordon - -	- - -	288 12 0	109 0 0	- - -	- - -	- - -	109 0 0
15. Portsoy, Keith, and Huntly - -	- - -	33 19 8	167 0 0	- - -	- - -	- - -	167 0 0
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	1,941 11 5	402 9 5	2,380 0 2	- - -	91 1 1	- - -	2,471 1 3
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District - -	128 18 1	- - -	506 18 4	- - -	1 13 2	- - -	508 11 6
2. Coldstream Bridge - -	9,247 7 0	- - -	- - -	- - -	282 9 1	- - -	282 9 1
3. Cornhill District - -	2,783 0 4	- - -	600 2 0	- - -	67 6 10	- - -	667 8 10
4. Deanburn District - -	29 16 8	- - -	777 10 0	- - -	- - -	- - -	777 10 0
5. Dunse and Westruther - -	558 8 10	- - -	68 0 0	- - -	13 6 0	- - -	81 6 0
6. Ladykirk and Norham Bridge - -	113 1 0	- - -	288 0 0	- - -	3 16 7	- - -	291 16 7
7. Mertoun Bridge - -	- - -	91 11 8	170 15 0	- - -	- - -	136 19 5	307 14 5
8. Middle District, and Upsettlington Branch - -	700 0 6	- - -	1,563 12 0	- - -	9 14 4	- - -	1,573 6 4
9. Whiteburn and Kelso - -	1,127 10 3	- - -	194 10 0	- - -	28 6 1	- - -	222 16 1
£	14,688 2 8	91 11 8	4,169 7 4	- - -	406 12 1	136 19 5	4,712 18 10
COUNTY OF BUTE.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CAITHNESS.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire - -	23 9 7	- - -	1,197 0 0	- - -	- - -	- - -	1,197 0 0
2. Kinross and Alloa - -	12 6 0	- - -	291 3 4	- - -	- - -	- - -	291 3 4
3. Ochil - -	41 1 11	- - -	1,450 16 8	- - -	14 12 7	- - -	1,465 9 3
£	76 17 6	- - -	2,939 0 0	- - -	14 12 7	- - -	2,953 12 7

“ Including materials, &c.

b Including carriage.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a 130 19 4	- - -	- - -	- - -	- - -	- - -	5 5 0	- - -	10 0 0	- - -
a 45 2 4	- - -	- - -	- - -	- - -	- - -	3 3 0	- - -	5 0 0	- - -
- - -	- - -	- - -	- - -	- - -	40 5 1	2 2 0	- - -	- - -	- - -
a 117 17 10	- - -	- - -	- - -	- - -	- - -	5 5 0	7 1 0	9 0 0	- - -
a 186 14 11	- - -	- - -	- - -	- - -	- - -	8 0 0	6 12 6	16 0 0	- - -
a 160 19 1	- - -	- - -	- - -	- - -	2 17 3	5 0 0	5 10 5	7 10 0	- - -
a 35 8 0	- - -	- - -	- - -	- - -	- - -	5 0 0	2 2 6	7 10 0	- - -
- - -	- - -	- - -	- - -	- - -	38 1 2	6 5 4	5 19 6	1 1 0	- - -
a 89 11 0	- - -	- - -	- - -	- - -	- - -	5 0 0	2 14 9	4 14 4	- - -
a 26 9 0	- - -	- - -	- - -	- - -	- - -	5 0 0	1 10 0	3 11 10	- - -
a 90 13 6	- - -	- - -	- - -	- - -	- - -	5 5 0	2 16 6	6 0 0	- - -
a 89 19 3	- - -	- - -	- - -	- - -	- - -	5 5 0	- - -	10 0 0	- - -
a 298 13 9	- - -	- - -	- - -	- - -	- - -	10 0 0	13 4 6	25 0 0	- - -
a 76 7 5	- - -	- - -	- - -	- - -	- - -	5 0 0	3 2 0	5 13 10	- - -
a 117 9 11	- - -	- - -	- - -	- - -	- - -	10 10 0	4 3 6	20 0 0	- - -
1,466 5 4	- - -	- - -	- - -	- - -	81 3 6	86 0 4	54 17 2	131 1 0	- - -
81 16 0	- - -	b 130 5 9	- - -	- - -	2 13 0	- - -	20 0 0	20 0 0	2 17 6
a 422 16 10	- - -	- - -	- - -	- - -	23 2 2	- - -	10 0 0	15 0 0	- - -
212 3 4	- - -	b 172 19 7	- - -	7 0 0	13 16 6	- - -	35 0 0	31 17 6	- - -
48 6 9	- - -	- - -	- - -	- - -	- - -	- - -	25 0 0	20 0 0	- - -
34 15 4	- - -	- - -	- - -	- - -	- - -	- - -	6 6 0	5 0 0	6 14 6
3 16 3	0 10 0	2 7 6	- - -	- - -	1 15 2	- - -	5 5 0	- - -	9 15 2
a 841 13 11	- - -	- - -	- - -	- - -	- - -	- - -	60 0 0	105 0 0	- - -
a 135 7 7	- - -	- - -	- - -	- - -	- - -	- - -	8 8 0	15 0 0	- - -
1,780 16 0	0 10 0	305 12 10	- - -	7 0 0	41 6 10	- - -	169 19 0	211 17 6	19 7 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
313 19 3	94 18 9	52 18 8	- - -	- - -	13 5 5	- - -	30 0 0	79 2 0	14 2 9
138 2 10	67 7 4	26 12 1	- - -	- - -	4 7 10	- - -	10 0 0	22 0 0	- - -
397 13 6	139 19 2	82 6 1	- - -	1 15 0	16 12 2	- - -	30 0 0	79 2 0	- - -
849 15 7	302 5 3	161 16 10	- - -	1 15 0	34 5 5	- - -	70 0 0	180 4 0	14 2 9

c Including accumulated funds in hand.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF BANFF.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Aberlour and Inveravon -	- - -	- - -	- - -	- - -	- - -	4 13 1	150 17 5
2. Boat of Bridge -	- - -	- - -	- - -	- - -	- - -	1 19 1	55 4 5
3. Boharm Suspension Bridge -	21 14 8	- - -	- - -	- - -	- - -	3 6 1	67 7 10
4. Botriphny -	40 0 0	- - -	- - -	- - -	- - -	6 3 9	185 7 7
5. Boyndie -	- - -	- - -	- - -	- - -	- - -	5 7 5	225 12 1
6. Cullen -	- - -	- - -	- - -	- - -	- - -	1 6 4	180 5 10
7. Deskford -	- - -	- - -	- - -	- - -	- - -	1 2 4	51 2 10
8. Eastside Bridge -	133 18 0	- - -	- - -	- - -	- - -	6 0 4	191 5 4
9. Enzie -	- - -	- - -	- - -	- - -	- - -	1 1 8	103 1 9
10. Fochabers -	- - -	- - -	- - -	- - -	- - -	1 6 11	37 17 9
11. Forglen -	6 10 2	- - -	- - -	- - -	- - -	1 2 0	112 7 2
12. Keith -	- - -	- - -	- - -	- - -	- - -	f 57 18 7	163 2 10
13. Marnoch -	237 4 1	- - -	- - -	- - -	- - -	6 4 5	590 6 9
14. Port Gordon -	36 10 0	- - -	- - -	- - -	- - -	2 18 10	129 12 1
15. Portsoy, Keith, and Huntly	- - -	- - -	- - -	- - -	- - -	2 4 4	154 7 9
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	475 16 11	- - -	- - -	- - -	- - -	102 15 2	2,397 19 5
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District -	169 9 2	- - -	7 12 2	- - -	- - -	21 18 7	456 12 2
2. Coldstream Bridge -	- - -	- - -	- - -	- - -	- - -	14 16 0	39 16 0
3. Cornhill District -	85 12 2	- - -	- - -	- - -	- - -	27 4 8	625 13 4
4. Deanburn District -	228 8 6	- - -	- - -	- - -	- - -	35 8 7	714 16 6
5. Dunse and Westruther -	- - -	- - -	- - -	- - -	- - -	4 18 10	53 5 7
6. Ladykirk and Norham Bridge -	- - -	- - -	333 9 11	- - -	- - -	52 6 9	438 12 6
7. Mertoun Bridge -	170 5 0	- - -	- - -	- - -	- - -	14 14 8.	208 8 9
8. Middle District, and Upsettlington Branch -	- - -	- - -	576 1 7	- - -	- - -	48 13 8	1,631 9 2
9. Whiteburn and Kelso -	- - -	- - -	- - -	- - -	- - -	14 6 6	173 2 1
£	653 14 10	- - -	917 3 8	- - -	- - -	234 8 3	4,341 16 1
COUNTY OF BUTE.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CAITHNESS.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire -	576 7 6	- - -	4 19 9	- - -	- - -	42 17 9	1,222 11 10
2. Kinross and Alloa -	- - -	- - -	5 3 0	- - -	- - -	15 15 1	289 8 2
3. Ochil -	640 0 0	- - -	30 4 5	- - -	- - -	44 4 8	1,461 17 0
£	1,216 7 6	- - -	40 7 2	- - -	- - -	102 17 6	2,973 17 0

a Including interest upon arrears of interest. *b* No interest charged on 335*l*.
g Including 600*l*. at 4 per cent. *h* The interest varies on 8,473*l*. 10*s*., and none is payable upon 9,415*l*.
n Also a large sum due to trustees. *o* No interest paid upon 4,400*l*. postponed. *c* Including 850*l*. at 4 per cent.
i Including accumulated funds in hand. *p* Not ascertained.

TURNPIKE TRUSTS IN SCOTLAND, 1861-62.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 2,259 3 0	5	-	a 18,431 5 6	-	20,690 8 6	-	-	-	478 10 10	478 10 10
2. b 2,110 11 3	5	-	a 9,468 8 9	-	11,579 0 0	7 8 4	-	-	41 14 4	49 2 8
3. c 3,375 0 0	5	-	a 9,541 6 4	-	12,916 6 4	2 18 4	-	-	254 10 9	257 9 1
4. d 3,685 0 0	5	-	a 7,354 4 3	-	11,039 4 3	-	-	-	105 5 0	105 5 0
5. e 4,330 12 6	5	-	a 24,360 0 7	97 9 10	28,788 2 11	-	-	-	-	-
6. f 4,551 17 2	5	-	a 32,180 11 2	-	36,732 8 4	-	-	-	53 3 2	53 3 2
7. g 3,561 4 2	5	-	a 7,920 16 6	-	11,482 0 8	-	11 14 4	-	53 6 10	65 1 2
8. h 735 0 0	5	-	a 624 14 1	-	1,359 14 1	1 15 10	-	-	648 19 5	650 15 3
9. i 1,491 12 9	5	-	a 9,419 18 1	-	10,911 10 10	-	-	-	36 17 2	36 17 2
10. j 2,747 5 0	5	-	a 8,076 11 8	-	10,823 16 8	-	-	-	30 1 7	30 1 7
11. k 3,082 15 9	5	-	a 15,552 4 2	1 7 8	18,636 7 7	-	-	-	-	-
12. l - - -	-	-	- - -	-	- - -	2 12 0	-	-	82 18 8	85 10 8
13. m 6,313 7 0	5	-	a 48,572 18 11	-	54,886 5 11	-	-	-	256 5 1	256 5 1
14. n 1,350 0 0	5	-	a 3,315 4 6	309 4 1	4,974 8 7	-	-	-	-	-
15. o 4,933 10 0	5	-	a 28,197 18 5	21 7 5	33,152 15 10	-	-	-	-	-
44,526 18 7	-	-	223,016 2 11	429 9 0	267,972 10 6	14 14 6	-	11 14 4	2,041 12 10	2,068 1 8
16. p 17,888 10 0	h -	-	- - -	-	17,888 10 0	57 10 0	-	10 0 0	180 17 5	248 7 5
17. q 2,446 10 11	3½	-	- - -	-	2,446 10 11	-	-	-	9,490 0 1	9,490 0 1
18. r 13,357 17 8	h 3½	-	- - -	-	13,357 17 8	-	-	-	2,824 15 10	2,824 15 10
19. s 3,528 3 8	None	-	- - -	-	3,528 3 8	-	-	-	92 10 2	92 10 2
20. t 8,000 0 0	4	-	l 5,440 0 0	33 14 11	13,473 14 11	-	-	-	586 9 3	586 9 3
21. u 4,980 16 10	4	-	171 16 9	-	5,152 13 7	-	-	-	7 14 0	7 14 0
22. v 4,885 8 9	5	-	12,616 10 2	-	17,501 18 11	-	-	44 15 0	641 17 8	641 17 8
55,087 7 10	-	-	18,228 6 11	33 14 11	73,349 9 8	57 10 0	-	54 15 0	1,177 4 3	1,221 19 3
23. w - - -	-	-	- - -	-	- - -	-	-	-	-	-
24. x - - -	-	-	- - -	-	- - -	-	-	-	-	-
25. y - - -	-	-	- - -	-	- - -	-	-	-	-	-
26. z 19,150 0 0	4	-	o - - -	2 2 3	19,152 2 3	-	-	94 0 0	- - -	94 0 0
27. aa p - - -	-	-	- - -	-	- - -	36 6 8	-	14 0 6	14 1 2	64 8 4
28. ab q 34,160 0 0	2½	-	r - - -	-	34,160 0 0	-	-	-	44 14 2	44 14 2
53,310 0 0	-	-	- - -	2 2 3	53,312 2 3	36 6 8	-	108 0 6	58 15 4	203 2 6

d Including 1,000*l.* at 4 per cent.

e Including 514*l.* at 4½ per cent.

f Including 52*l.* 10*s.* compensation for accident.

k 1*l.* per cent. interest paid this year upon 9,580*l.*

l Calculated from 1844.

m Including 630*l.* 16*s.* 10*d.* at 5*l.* per cent.

g Also large advances due to the trustees.

r No interest paid on 11,333*l.* 6*s.* 8*d.* postponed debt.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.					8. TOTAL INCOME.
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COUNTY OF DUMBARTON.								
1. Cumbernauld - - - -	- - -	304 18 2	1,510 0 0	- - -	- - -	- - -	1,510 0 0	
2. Gareloch - - - -	- - -	201 16 6	546 10 0	- - -	24 19 5	- - -	571 9 5	
3. Helensburgh - - - -	- - -	187 8 11	251 0 0	- - -	- - -	- - -	251 0 0	
4. Kilmaronock - - - -	90 14 4	- - -	622 0 0	- - -	- - -	- - -	622 0 0	
5. Kirkintilloch and Cumbernauld -	76 8 6	- - -	415 0 0	- - -	2 11 3	- - -	417 11 3	
6. Lawmuir - - - -	278 0 7	- - -	136 0 0	- - -	9 3 0	- - -	145 3 0	
7. Luss - - - -	403 14 1	- - -	980 0 0	- - -	13 4 3	- - -	993 4 3	
8. Yoker - - - -	2,023 18 1	- - -	484 13 4	- - -	189 18 4	- - -	674 11 8	
£	2,872 15 7	694 3 7	4,945 3 4	- - -	239 16 3	- - -	5,184 19 7	
COUNTY OF DUMFRIES.								
Dumfries :—								
1. 1st District - - - -	2,380 10 6	- - -	1,132 10 0	- - -	57 14 0	- - -	1,190 4 0	
2. 2d District - - - -	88 0 9	- - -	944 0 0	- - -	9 11 0	- - -	953 11 0	
3d District :—								
3. Billmansknow and Clayyett -	- - -	15 19 5	127 0 0	- - -	- - -	- - -	127 0 0	
4. Langholm to Lockerbie -	205 6 4	- - -	123 10 0	- - -	24 12 3	- - -	148 2 3	
5. 4th District - - - -	393 15 3	- - -	1,013 0 0	- - -	8 10 11	- - -	1,021 10 11	
6. Evan Water District - - -	1,256 3 7	- - -	35 17 9	- - -	29 7 8	- - -	65 5 5	
7. Glasgow and Carlisle - - -	2,457 19 3	- - -	2,962 4 5	- - -	113 5 2	- - -	3,075 9 7	
8. Scotsdyke and Haremiss (Western District) - - - -	- - -	666 4 11	664 10 0	- - -	2 0 0	- - -	666 10 0	
£	6,781 15 8	682 4 4	7,002 12 2	- - -	245 1 0	- - -	7,247 13 2	
COUNTY OF EDINBURGH.								
1. Calder and Slateford and Corstorphine District - - - -	- - -	167 19 9	5,644 16 2	- - -	19 7 3	- - -	5,664 3 5	
2. Cramond District - - - -	296 7 7	- - -	3,308 11 3	- - -	421 1 3	- - -	3,729 12 6	
3. Dalkeith and Post Road, United -	- - -	857 14 9	5,411 9 6	- - -	184 8 4	- - -	5,595 17 10	
4. Laswade and Wrightshouses, United - - - -	- - -	888 13 9	4,865 19 9	- - -	583 18 0	- - -	5,449 17 9	
£	296 7 7	1,914 8 3	19,230 16 8	- - -	1,208 14 10	- - -	20,439 11 6	
COUNTY OF ELGIN.								
1. Boat of Bridge - - - -	- - -	- - -	28 0 0	- - -	- - -	- - -	28 0 0	
2. Consolidated - - - -	- - -	95 6 7	847 17 6	- - -	5 7 8	- - -	853 5 2	
3. Dava - - - -	29 3 10	- - -	129 0 0	- - -	35 0 0	- - -	164 0 0	
4. Findhorn Bridge - - - -	119 14 10	- - -	153 14 1	- - -	2 12 5	- - -	156 6 6	
5. Rothes - - - -	18 2 7	- - -	202 11 10	- - -	- - -	750 0 0	952 11 10	
6. Spey Bridge - - - -	- - -	- - -	246 3 0	- - -	4 6 9	- - -	250 9 9	
** Highland Roads and Bridges (see INVERNESS).								
£	167 1 3	95 6 7	1,607 6 5	- - -	47 6 10	750 0 0	2,404 13 3	
COUNTY OF FIFE.								
1. Cupar District - - - -	5,156 3 7	- - -	2,214 0 8	- - -	183 0 8	- - -	2,397 1 4	
2. Dunfermline District - - - -	272 9 3	- - -	1,194 12 6	- - -	48 15 10	- - -	1,243 8 4	
3. Kirkcaldy District - - - -	1,162 2 11	- - -	2,394 11 0	- - -	50 8 2	- - -	2,444 19 2	
4. Leven Bridge and Road - - - -	- - -	4 9 2	951 0 11	- - -	- - -	- - -	951 0 11	
5. Outh and Nivingstone - - - -	- - -	58 14 6	437 11 11	- - -	50 0 0	- - -	487 11 11	
6. Ploughgates and Bridges - - - -	540 2 11	- - -	- - -	- - -	92 17 1	- - -	92 17 1	
7. St. Andrew's District - - - -	77 2 1	- - -	3,464 6 3	- - -	325 14 10	- - -	3,790 1 1	
£	7,208 0 9	63 3 8	10,656 3 3	- - -	750 16 7	- - -	11,406 19 10	

a Including materials, &c.

b Contract work.

EXPENDITURE.

	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
	Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
							Treasurer.	Clerk.	Surveyor.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	a 994 6 10	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	50 0 0	135 0 0
2.	154 12 8	23 4 7	- - -	- - -	- - -	18 13 11	7 10 0	7 10 0	- - -	- - -
3.	87 0 9	4 0 6	57 10 4	- - -	- - -	13 4 3	10 0 0	5 0 0	13 0 0	13 9 6
4.	153 11 11	10 4 9	227 16 5	- - -	- - -	6 16 3	10 0 0	- - -	44 0 0	50 0 0
5.	63 10 3	10 5 5	75 9 8	- - -	- - -	6 13 7	- - -	20 0 0	10 0 0	- - -
6.	61 16 0	2 16 0	80 14 7	- - -	- - -	8 18 2	- - -	10 0 0	10 0 0	- - -
7.	323 1 0	49 15 9	238 0 2	- - -	1 0 0	35 1 1	25 0 0	10 0 0	64 0 0	- - -
8.	157 15 2	34 4 3	182 16 6	- - -	17 19 2	32 10 6	21 0 0	5 5 0	50 0 0	5 14 6
	1,995 14 7	134 11 3	912 7 8	- - -	18 19 2	121 17 9	73 10 0	107 15 0	241 0 0	204 4 0
1.	412 13 8	34 19 6	311 3 6	6 10 8	- - -	29 0 8	- - -	45 5 2	95 0 0	- - -
2.	320 12 4	11 11 0	268 9 6	- - -	- - -	28 18 1	- - -	37 15 3	120 0 0	- - -
3.	83 15 4	17 4 6	- - -	- - -	- - -	- - -	- - -	3 16 3	5 10 0	4 10 0
4.	122 0 7	23 11 8	- - -	- - -	- - -	5 18 8	- - -	4 6 0	5 10 0	4 10 9
5.	292 19 8	16 1 9	313 14 1	- - -	- - -	46 5 11	- - -	40 10 5	100 0 0	- - -
6.	51 11 6	- - -	- - -	- - -	- - -	1 2 0	10 0 0	- - -	10 0 0	- - -
7.	a 1,436 2 4	- - -	- - -	- - -	13 0 6	66 1 8	50 0 0	120 0 0	168 0 0	563 10 8
8.	481 19 6	82 14 4	- - -	- - -	- - -	78 16 9	- - -	21 18 0	64 0 0	10 8 3
	3,201 14 11	186 2 9	893 7 1	6 10 8	13 0 6	256 3 9	60 0 0	273 11 1	568 0 0	582 19 8
1.	2,582 11 8	952 19 11	- - -	- - -	3 0 0	152 14 0	- - -	111 0 10	347 3 4	21 2 4
2.	1,513 1 6	433 14 5	140 0 0	- - -	- - -	105 7 10	- - -	79 12 4	230 17 8	1 0 7
3.	2,532 4 0	1,140 4 9	- - -	- - -	57 15 10	194 16 1	- - -	113 14 2	382 6 8	57 0 11
4.	2,800 11 4	943 0 11	- - -	- - -	16 17 10	190 3 9	- - -	108 2 8	410 10 0	11 8 7
	9,428 8 6	3,470 0 0	140 0 0	- - -	77 13 8	643 1 8	- - -	412 10 0	1,370 17 8	90 12 5
1.	b 32 5 2	- - -	- - -	- - -	- - -	- - -	2 2 0	- - -	- - -	1 18 1
2.	b 595 1 1	- - -	- - -	- - -	- - -	- - -	35 0 0	41 0 0	100 0 0	15 12 3
3.	b 71 9 1	- - -	- - -	- - -	- - -	0 7 6	2 2 0	- - -	- - -	1 18 1
4.	- - -	- - -	- - -	- - -	- - -	6 14 0	10 10 0	5 5 0	- - -	- - -
5.	b 75 18 8	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -	- - -	1 0 11
6.	292 4 8	- - -	14 8 1	- - -	- - -	4 3 11	5 5 0	3 3 0	2 2 0	- - -
	1,066 18 8	- - -	14 8 1	- - -	- - -	11 5 5	64 19 0	49 8 0	102 2 0	20 9 4
1.	755 6 4	- - -	689 1 0	- - -	38 12 0	35 7 1	99 1 9	66 6 9	95 0 5	- - -
2.	716 0 0	185 5 7	- - -	- - -	10 5 0	42 11 6	35 0 0	15 0 0	95 0 0	- - -
3.	1,485 10 5	559 14 7	- - -	- - -	19 14 4	72 18 7	45 5 0	33 12 0	200 0 0	- - -
4.	202 7 11	91 17 3	- - -	- - -	- - -	11 12 9	10 0 0	15 0 0	20 0 0	- - -
5.	235 17 3	45 4 7	129 13 7	- - -	5 7 0	17 9 6	10 0 0	5 0 0	45 0 0	- - -
6.	- - -	- - -	- - -	- - -	- - -	102 4 4	2 10 0	17 10 0	3 6 3	- - -
7.	1,961 11 7	620 11 7	- - -	- - -	22 14 10	76 11 10	26 13 4	40 5 10	256 13 4	- - -
	5,356 13 6	1,502 17 7	818 14 7	- - -	96 13 2	358 15 7	228 10 1	192 14 7	715 0 0	- - -

(Continued on page 16.)

(Continued from page 15.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF DUMBARTON.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Cumbernauld - - - -	333 19 2	- - -	- - -	- - -	- - -	72 1 7	1,635 7 7
2. Gareloch - - - -	53 10 7	- - -	85 11 8	- - -	- - -	28 6 7	379 0 0
3. Helensburgh - - - -	23 12 6	- - -	8 4 1	- - -	- - -	3 7 10	238 9 9
4. Kilmaronock - - - -	161 8 5	- - -	183 4 1	- - -	- - -	43 11 8	890 13 6
5. Kirkintilloch and Cumbernauld - - - -	70 6 11	- - -	- - -	- - -	- - -	36 6 10	292 12 8
6. Lawmuir - - - -	- - -	- - -	- - -	- - -	- - -	2 14 9	176 19 6
7. Luss - - - -	75 1 11	- - -	- - -	- - -	- - -	19 7 4	890 7 3
8. Yoker - - - -	- - -	- - -	- - -	- - -	- - -	181 2 9	688 7 10
£	717 19 6	- - -	276 19 10	- - -	- - -	386 19 4	5,191 18 1
COUNTY OF DUMFRIES.							
Dumfries:—							
1. 1st District - - - -	- - -	- - -	42 5 6	- - -	- - -	48 8 1	1,025 6 9
2. 2d District - - - -	120 0 0	- - -	- - -	- - -	- - -	22 4 5	929 10 7
3d District:—							
3. Billmansknow and Clayyett - - - -	- - -	- - -	1 1 7	- - -	- - -	6 1 10	121 19 6
4. Langholm to Lockerbie - - - -	- - -	- - -	- - -	- - -	- - -	5 13 5	171 11 1
5. 4th District - - - -	- - -	- - -	203 11 2	- - -	- - -	25 19 4	1,039 2 4
6. Ewan Water District - - - -	- - -	- - -	- - -	- - -	- - -	1 15 8	74 9 2
7. Glasgow and Carlisle - - - -	1,280 13 9	- - -	- - -	- - -	- - -	165 16 4	3,863 5 3
8. Scotsdyke and Haremooss (Western District) - - - -	30 16 8	- - -	0 17 5	- - -	- - -	54 16 1	826 7 0
£	1,431 10 5	- - -	247 15 8	- - -	- - -	330 15 2	8,051 11 8
COUNTY OF EDINBURGH.							
1. Calder and Slateford and Corstorphine District - - - -	107 15 11	- - -	517 10 0	- - -	1,000 0 0	51 0 9	5,846 18 9
2. Cramond District - - - -	- - -	- - -	677 19 10	- - -	- - -	68 6 1	3,250 0 3
3. Dalkeith and Post Road, United - - - -	194 17 6	- - -	792 12 9	- - -	- - -	76 8 3	5,542 0 11
4. Laswade and Wrightshouses, United - - - -	60 17 6	- - -	599 18 0	- - -	- - -	59 0 9	5,200 11 4
£	363 10 11	- - -	2,588 0 7	- - -	1,000 0 0	254 15 10	19,839 11 3
COUNTY OF ELGIN.							
1. Boat of Bridge - - - -	- - -	- - -	- - -	- - -	- - -	- - -	36 5 3
2. Consolidated - - - -	56 4 7	- - -	- - -	- - -	- - -	22 8 6	865 6 5
3. Dava - - - -	21 13 1	- - -	- - -	- - -	- - -	0 17 4	98 7 1
4. Findhorn Bridge - - - -	104 14 0	- - -	- - -	- - -	0 13 6	5 2 6	132 19 0
5. Rothes - - - -	121 6 4	- - -	- - -	- - -	760 0 0	9 7 11	977 13 10
6. Spey Bridge - - - -	- - -	- - -	- - -	- - -	- - -	9 5 6	330 12 2
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	303 18 0	- - -	- - -	- - -	760 13 6	47 1 9	2,441 3 9
COUNTY OF FIFE.							
1. Cupar District - - - -	79 10 5	- - -	- - -	- - -	5,030 0 0	72 8 2	6,960 13 11
2. Dunfermline District - - - -	- - -	- - -	- - -	- - -	- - -	27 13 6	1,126 15 7
3. Kirkcaldy District - - - -	- - -	- - -	52 19 7	8 15 9	- - -	40 17 7	2,519 7 10
4. Leven Bridge and Road - - - -	165 19 0	- - -	7 15 0	- - -	400 0 0	7 17 8	932 9 7
5. Outh and Nivingstone - - - -	21 9 9	- - -	4 0 8	- - -	- - -	8 5 3	527 7 7
6. Ploughgates and Bridges - - - -	- - -	- - -	- - -	- - -	- - -	5 4 0	130 14 7
7. St. Andrew's District - - - -	155 19 0	- - -	27 13 7	- - -	- - -	68 1 4	3,257 0 3
£	422 18 2	- - -	92 8 10	8 15 9	5,430 0 0	230 7 6	15,454 9 4

a Including 2,150*l.* not bearing interest. b Due to Yoker Trust. c Due to Yoker Road.
g Loans to other Trusts. h Including 2,310*l.* postponed debt, on which interest is not paid. i No interest has yet been paid.
m Interest paid on 500*l.* only.

TURNPIKE TRUSTS IN SCOTLAND, 1861-62.

17

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands or this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. a 31,748 3 8	4½ & 5	-	6,260 5 6	430 5 9	38,438 14 11	-	-	-	-	-
2. b 1,200 0 0	2½	-	-	9 7 1	1,209 7 1	-	-	64 12 6	-	64 12 6
3. c 500 0 0	d	-	-	174 18 8	674 18 8	-	-	-	-	-
4. e 13,112 15 3	5	-	-	177 19 2	13,290 14 5	-	-	194 0 4	-	194 0 4
5. f 10,000 0 0	4½ & 5	1,596 3 2	7,117 4 6	-	18,713 7 8	-	-	-	201 7 1	201 7 1
6. g	-	-	-	-	-	-	-	-	246 4 1	246 4 1
7. h 2,500 0 0	2½	-	-	-	2,500 0 0	-	-	-	506 11 1	506 11 1
8. i	-	-	-	-	-	136 0 0	-	4,200 0 0	2,010 1 11	6,346 1 11
59,060 18 11	-	1,596 3 2	13,377 10 0	792 10 8	74,827 2 9	136 0 0	-	4,458 12 10	2,964 4 2	7,558 17 0
1. j	-	-	-	-	-	-	-	-	2,545 7 9	2,545 7 9
2. k 2,867 19 2	5	-	220 3 4	-	3,088 2 6	-	-	-	112 1 2	112 1 2
3. l	-	-	-	-	-	-	-	-	-	-
4. m 128 6 8	None	-	-	10 18 11	139 5 7	-	-	-	-	-
5. n	-	-	-	-	-	-	-	-	181 17 6	181 17 6
6. o 5,300 0 0	i	-	-	-	5,300 0 0	-	-	-	376 3 10	376 3 10
7. p 31,024 13 5	5	-	12,800 12 9	-	43,825 6 2	20 0 0	-	-	1,246 19 10	1,246 19 10
8. q	-	-	-	-	826 1 11	-	-	-	1,670 3 7	1,690 3 7
39,320 19 3	-	-	13,020 16 1	837 0 10	53,178 16 2	20 0 0	-	-	6,132 13 8	6,152 13 8
1. r	-	-	-	-	-	-	-	-	-	-
2. s 812 10 0	4	-	-	350 15 1	1,163 5 1	-	-	-	-	-
3. t 3,500 0 0	4	-	-	803 17 10	4,303 17 10	-	-	-	775 19 10	775 19 10
4. u	-	-	-	639 7 4	639 7 4	-	-	-	-	-
4,312 10 0	-	-	-	1,794 0 3	6,106 10 3	-	-	-	775 19 10	775 19 10
1. v	-	-	-	-	-	-	-	-	-	-
2. w 1,050 0 0	4½	-	-	8 5 3	1,058 5 3	-	-	-	-	-
3. x 1,300 0 0	4½	-	-	107 7 10	1,407 7 10	-	-	-	-	-
4. y 1,650 0 0	4½	-	-	-	1,650 0 0	-	-	-	94 16 9	94 16 9
5. z 2,079 0 0	5	3 0 0	2 0 0	-	2,084 0 0	-	-	-	143 2 4	143 2 4
6. aa 2,530 0 0	4 & 5	-	-	6 19 5	2,536 19 5	-	-	-	-	-
7. ab 461 18 0	5	-	23 1 10	80 2 5	565 2 3	-	-	-	-	-
9,070 18 0	-	3 0 0	25 1 10	202 14 11	9,301 14 9	-	-	-	237 19 1	237 19 1
1. ac	-	-	-	-	-	-	-	-	-	-
2. ad	-	-	-	-	-	29 17 8	-	-	592 11 0	622 8 8
3. ae	-	-	-	-	-	52 15 0	-	68 11 3	389 2 0	510 8 3
4. af 3,466 0 0	4	-	-	-	3,466 0 0	-	-	-	1,087 14 3	1,087 14 3
5. ag 10,400 0 0	4	-	n	98 10 2	10,498 10 2	-	-	-	14 2 2	14 2 2
6. ah	-	-	-	-	-	-	-	-	-	-
7. ai 3,900 0 0	4	240 0 0	-	-	4,140 0 0	13 13 4	-	127 6 5	502 5 5	502 5 5
17,766 0 0	-	240 0 0	-	98 10 2	18,104 10 2	96 6 0	-	195 17 8	3,195 17 9	3,488 1 5

d. At Bank rates.

e Interest due on 9,922l. 10s. 8d. postponed debt from September 1848.

h Including 658l. 3s. 9d. surplus tolls on English section from 1848 to 1860.

n No interest has been paid, 10,000l. subscription.

f Due to Yoker Road Trustees.

l Due from July 1858.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF FORFAR.										
1. Arbroath, Brechin, and Forfar -	400	19 9	-	-	708	9 0	-	17 12 2	-	726 1 2
2. Broughty Ferry to Baldovie, &c. -	-	-	5 4 6	-	288	2 2	-	-	-	288 2 2
3. Cairnconan -	58	6 1	-	-	71	0 0	-	1 15 11	-	72 15 11
4. Dundee and Coupar Angus, and Branch -	996	1 11	-	-	1,229	11 0	-	145 4 8	-	1,374 15 8
5. Dundee and Invergowrie -	68	10 2	-	-	405	2 9	-	0 13 11	-	405 16 8
6. Dundee and Strathmartine -	-	-	37 17 0	-	308	18 6	-	-	-	308 18 6
7. Dundee to Forfar -	-	-	3 6 3	-	739	19 9	-	-	30 16 1	770 15 10
8. Dundee to Pitkerro -	4	17 1	-	-	360	3 10	-	-	-	360 3 10
9. Forfar to Kirriemuir -	50	17 0	-	-	143	8 1	-	1 5 0	-	144 13 1
10. Forfarshire, Central -	63	1 3	-	-	186	0 0	-	0 17 0	-	186 17 0
11. Ditto, Eastern -	253	1 10	-	-	947	9 2	-	2 6 10	-	949 16 0
12. Ditto, Northern -	621	16 9	-	-	572	0 0	-	12 15 5	-	584 15 5
13. Lumleyden and Petterden -	164	6 4	-	-	191	19 7	-	9 18 11	-	201 18 6
14. Montrose and Brechin -	630	10 9	-	-	207	0 0	-	14 2 6	-	221 2 6
15. Montrose Bridge -	241	4 3	-	-	900	0 0	-	7 8 4	-	907 8 4
16. Montrose and Forfar -	-	-	4,393 11 0	-	126	0 0	-	-	-	126 0 0
17. Strathmore -	735	11 0	-	-	1,006	8 7	-	24 9 7	-	1,030 18 2
£	4,289	4 2	4,439 18 9	-	8,391 12 5	-	238 10 3	30 16 1	-	8,660 18 9
COUNTY OF HADDINGTON.										
1. Great Post Road -	232	2 4	-	-	1,804	15 6	-	4 14 7	-	1,809 10 1
2. Kilpallet District -	45	17 5	-	-	445	0 0	-	c 132 0 0	-	577 0 0
3. North District -	-	-	547 3 8	-	837	0 0	-	134 0 0	-	971 0 0
4. Ormiston District -	-	-	25 5 9	-	253	0 0	-	5 0 0	-	258 0 0
5. South District -	-	-	5 14 8	-	734	0 0	-	0 7 6	-	734 7 6
£	277	19 9	578 4 1	-	4,073 15 6	-	276 2 1	-	-	4,349 17 7
COUNTY OF INVERNESS.										
1. Highland Roads and Bridges (ex- tending to Nine other Counties)-	1,845	12 8	-	-	2,618	18 10	-	d 10,697 19 3	-	13,316 18 1
2. Inverness Bridge -	-	-	4 8 3	-	-	-	-	e 894 18 3	-	894 18 3
£	1,845	12 8	4 8 3	-	2,618 18 10	-	11,592 17 6	-	-	14,211 16 4
COUNTY OF KINCARDINE.										
1. Fetteresso and Maryculter -	63	18 6	-	-	53	0 0	-	1 15 0	-	54 15 0
2. Kincardineshire, Consolidated -	f 5,245	18 7	-	-	538	16 8	-	228 12 9	-	767 9 5
3. Marykirk Bridge -	389	2 6	-	-	272	0 0	-	h 121 8 1	-	393 8 1
4. Slug -	173	12 11	-	-	257	0 0	-	6 7 11	-	263 7 11
5. South Deeside -	219	0 4	-	-	276	0 0	-	5 1 9	-	281 1 9
6. Wellington Suspension Bridge -	164	16 11	-	-	459	10 6	-	3 16 0	-	463 6 6
£	6,256	9 9	-	-	1,856 7 2	-	367 1 6	-	-	2,223 8 8
COUNTY OF KINROSS.										
1. Cleish -	-	-	2 12 4	-	75	0 0	-	-	-	75 0 0
2. Great North Road -	2,434	12 11	-	-	1,877	15 0	-	254 6 1	-	2,132 1 1
3. Milnathort h -	251	5 2	-	-	89	12 3	-	-	-	89 12 3
4. Portmoak -	-	-	26 14 6	-	150	0 0	-	42 0 0	-	192 0 0
£	2,685	18 1	29 6 10	-	2,192 7 3	-	296 6 1	-	-	2,488 13 4
COUNTY OF KIRKCUDBRIGHT.										
1. Kirkcudbright (Fourteen Districts)	196	11 4	-	-	2,479	6 11	-	90 7 1	-	2,569 14 0

a Including materials, &c.
Including 865*l*. 7*s*. 8*d*. invested in Slug Road Bonds.

b Including carriage.
g Including carriage of materials.

c From Statute labour.
h Including sum paid by railway.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
180 15 11	40 4 6	- - -	- - -	- - -	13 14 10	- - -	21 10 0	50 0 0	- - -
171 8 6	61 7 0	- - -	- - -	3 6 8	3 17 1	- - -	10 7 0	15 0 0	2 1 0
33 15 4	8 18 6	- - -	- - -	- - -	2 4 0	- - -	5 5 0	5 0 0	- - -
492 3 2	91 5 7	4 0 0	- - -	16 10 0	33 18 9	25 0 0	29 11 0	105 0 0	5 16 8
α 325 2 5	- - -	- - -	- - -	- - -	- - -	- - -	16 15 0	26 0 0	- - -
α 175 12 0	- - -	- - -	- - -	- - -	- - -	- - -	8 7 4	10 0 0	- - -
390 12 2	103 0 8	- - -	- - -	5 10 0	22 6 3	- - -	34 0 7	95 0 0	- - -
189 16 3	34 11 6	- - -	- - -	2 0 0	3 3 4	- - -	10 10 0	15 0 0	- - -
44 19 8	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	- - -	- - -
l 98 8 8	- - -	- - -	- - -	- - -	- - -	- - -	10 6 0	10 0 0	- - -
241 16 7	- - -	b 237 10 6	- - -	5 10 0	20 11 6	- - -	36 10 0	80 0 0	- - -
141 13 4	- - -	b 125 14 11	- - -	- - -	2 10 2	- - -	22 0 0	- - -	- - -
α 151 6 3	- - -	- - -	- - -	- - -	- - -	15 0 0	- - -	15 0 0	- - -
151 11 11	29 1 6	- - -	- - -	- - -	6 15 4	- - -	21 7 0	10 0 0	- - -
43 16 2	- - -	- - -	- - -	- - -	55 19 7	15 0 0	15 0 0	- - -	60 10 5
79 1 4	- - -	b 32 13 5	- - -	- - -	2 13 6	- - -	15 0 0	- - -	- - -
α 458 16 9	- - -	- - -	- - -	- - -	- - -	40 0 0	- - -	80 0 0	- - -
3,370 16 5	368 9 3	399 18 10	- - -	32 16 8	167 14 4	95 0 0	266 8 11	516 0 0	68 8 1
855 14 5	276 0 7	38 7 8	- - -	- - -	25 12 11	- - -	86 0 0	97 10 0	- - -
291 2 5	117 7 7	- - -	- - -	- - -	4 18 8	- - -	16 0 0	30 0 0	- - -
501 16 1	120 11 9	1 0 0	- - -	- - -	21 18 3	- - -	35 0 0	75 0 0	- - -
114 9 0	32 5 0	- - -	- - -	- - -	1 17 5	- - -	8 0 0	8 0 0	- - -
451 4 0	159 1 8	0 13 0	- - -	- - -	2 10 3	- - -	15 0 0	40 0 0	- - -
2,214 5 11	705 6 7	40 0 8	- - -	- - -	56 17 6	- - -	160 0 0	250 10 0	- - -
α 10,074 16 7	- - -	- - -	- - -	- - -	- - -	- - -	185 11 0	1,126 0 4	264 0 4
10,074 16 7	- - -	- - -	- - -	- - -	126 2 2	- - -	185 11 0	1,126 0 4	264 0 4
α 27 8 10	- - -	- - -	- - -	- - -	- - -	3 0 0	2 0 0	2 2 0	- - -
g 574 7 9	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	56 2 6	- - -
1 9 7	- - -	- - -	- - -	- - -	2 14 3	- - -	10 10 0	- - -	41 4 10
i 161 2 8	- - -	- - -	- - -	- - -	0 4 2	10 0 0	5 0 0	10 10 0	- - -
b 117 4 6	- - -	- - -	7 15 10	- - -	- - -	- - -	10 0 0	10 0 0	- - -
α 52 17 0	- - -	- - -	- - -	- - -	- - -	6 16 6	5 5 0	5 5 0	0 7 6
934 10 4	- - -	- - -	7 15 10	- - -	2 18 5	19 16 6	82 15 0	83 19 6	41 12 4
43 0 1	6 1 4	16 13 0	- - -	- - -	3 7 0	- - -	5 5 1	5 0 0	- - -
295 10 0	126 19 8	286 16 8	- - -	- - -	56 0 8	75 0 0	25 0 0	150 0 0	18 12 10
20 7 6	5 3 1	17 1 9	- - -	- - -	2 4 0	- - -	5 0 0	5 0 0	- - -
69 6 0	19 13 8	64 18 2	- - -	- - -	2 6 0	8 8 0	4 4 0	10 0 0	- - -
428 3 7	157 17 9	385 9 7	- - -	- - -	63 17 8	83 8 0	39 9 1	170 0 0	18 12 10
968 9 10	72 2 2	899 4 4	- - -	8 15 0	109 11 6	60 0 0	50 0 0	200 0 0	91 3 8

(Continued on page 20.)

d Including 5,418l. 16s. 7d. assessments, and 5,000l. Government grant.

e County assessments.

i Contract work.

k No Return for the year ending Whitsunday 1862 can be obtained; the Return for the year 1859 inserted.

l Including materials.

(Continued from page 19.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF FORFAR.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Arbroath, Brechin, and Forfar -	188 0 0	- - -	5 16 11	- - -	400 0 0	22 18 5	923 0 7
2. Broughty Ferry to Baldovie, &c. -	6 5 1	- - -	- - -	- - -	7 5 9	5 13 2	286 11 3
3. Cairnconan -	- - -	- - -	- - -	- - -	- - -	12 8 7	67 11 5
4. Dundee and Coupar Angus, and Branch -	714 4 5	- - -	3 0 1	0 13 6	- - -	65 15 3	1,586 18 5
5. Dundee and Invergowrie -	48 0 11	- - -	- - -	- - -	- - -	5 1 9	421 0 1
6. Dundee and Strathmartine -	0 7 7	- - -	- - -	- - -	- - -	2 12 10	196 19 9
7. Dundee to Forfar -	16 11 2	- - -	56 4 4	- - -	- - -	25 0 8	748 5 10
8. Dundee to Pitkerro -	2 16 3	- - -	14 6 6	- - -	50 5 5	9 8 7	331 17 10
9. Forfar to Kirriemuir -	57 14 3	- - -	- - -	- - -	- - -	37 2 7	149 16 6
10. Forfarshire, Central -	60 0 0	- - -	- - -	- - -	- - -	4 15 9	183 10 5
11. Ditto, Eastern -	240 0 0	- - -	- - -	- - -	- - -	55 1 9	917 0 4
12. Ditto, Northern -	76 17 5	- - -	- - -	- - -	- - -	21 17 2	390 13 0
13. Lumleyden and Petterden -	- - -	- - -	- - -	- - -	- - -	6 8 9	187 15 0
14. Montrose and Brechin -	- - -	- - -	- - -	- - -	- - -	8 6 2	227 1 11
15. Montrose Bridge -	683 0 3	- - -	- - -	- - -	- - -	37 11 8	910 18 1
16. Montrose and Forfar -	- - -	- - -	- - -	- - -	- - -	3 18 9	133 7 0
17. Strathmore -	82 11 10	- - -	- - -	- - -	579 0 0	32 9 0	1,272 17 7
£	2,176 9 2	- - -	79 7 10	0 13 6	1,036 11 2	356 10 10	8,935 5 0
COUNTY OF HADDINGTON.							
1. Great Post Road -	146 6 0	- - -	- - -	- - -	- - -	46 19 2	1,572 10 4
2. Kilpallet District -	89 18 5	- - -	- - -	- - -	- - -	7 18 9	557 5 10
3. North District -	54 17 2	- - -	- - -	- - -	- - -	4 13 10	814 17 1
4. Ormiston District -	15 2 3	- - -	- - -	- - -	- - -	2 13 3	182 6 11
5. South District -	74 6 8	- - -	74 1 1	- - -	- - -	13 17 2	830 13 10
£	380 10 6	- - -	74 1 1	- - -	- - -	76 2 2	3,957 14 5
COUNTY OF INVERNESS.							
1. Highland Roads and Bridges (ex- tending to Nine other Counties) -	- - -	£ 250 0 0	202 9 0	- - -	- - -	519 15 0	12,622 12 3
2. Inverness Bridge -	- - -	890 10 0	- - -	- - -	- - -	2 3 6	1,018 15 8
£	- - -	1,140 10 0	202 9 0	- - -	- - -	521 18 6	13,641 7 11
COUNTY OF KINCARDINE.							
1. Fetteresso and Maryculter -	- - -	- - -	- - -	- - -	- - -	2 15 9	37 6 7
2. Kincardineshire, Consolidated -	- - -	- - -	- - -	- - -	- - -	22 9 5	702 19 8
3. Marykirk Bridge -	500 0 0	- - -	- - -	- - -	- - -	12 9 9	568 8 5
4. Slag -	100 0 0	- - -	0 10 0	- - -	- - -	7 1 10	294 8 8
5. South Deeside -	157 10 0	- - -	- - -	- - -	- - -	4 13 9	299 8 3
6. Wellington Suspension Bridge -	294 9 0	- - -	- - -	- - -	- - -	17 14 6	390 10 4
£	1,051 19 0	- - -	0 10 0	- - -	- - -	67 5 0	2,293 1 11
COUNTY OF KINROSS.							
1. Cleish -	- - -	- - -	- - -	- - -	- - -	0 2 0	79 8 6
2. Great North Road -	816 9 8	- - -	- - -	- - -	1,902 6 8	77 16 6	3,830 12 8
3. Milnathort -	- - -	- - -	- - -	- - -	- - -	1 13 9	56 10 1
4. Portmoak -	- - -	- - -	- - -	- - -	- - -	8 16 8	187 12 6
£	816 9 8	- - -	- - -	- - -	1,902 6 8	88 8 11	4,154 3 9
COUNTY OF KIRKCUDBRIGHT.							
1. Kirkcudbright (Fourteen Districts)	125 2 11	- - -	75 10 0	- - -	- - -	135 19 5	2,795 18 10

a Including 600*l.* at 5 per cent. b Including 402*l.* 6*s.* 2*d.* interest added. c No interest paid on 900*l.* postponed debt.
g Interest paid on 1,750*l.* only. h To Superannuation Fund account, leaving a balance, with interest, of 9,768*l.* 18*s.* 6*d.*
l Including 14,000*l.* postponed debt. m Including 4,443*l.* 6*s.* 3*d.* on postponed debt.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a4,050 0 0	4	-	-	-	4,050 0 0	-	-	-	204 0 4	204 0 4
1,388 11 1	5	-	3,149 14 0	3 13 7	4,541 18 8	-	-	39 10 7	-	39 10 7
863 19 7	5	-	720 16 3	-	1,584 15 10	-	-	-	63 10 7	63 10 7
23,807 18 1	3	-	-	-	23,807 18 1	-	-	-	783 19 2	783 19 2
1,000 0 0	5	-	-	-	1,000 0 0	-	-	-	53 6 9	53 6 9
-	-	-	-	-	-	-	-	-	74 1 9	74 1 9
196 16 4	6	-	-	-	196 16 4	-	-	-	19 3 9	19 3 9
-	-	-	-	-	-	-	-	-	33 3 1	33 3 1
1,500 0 0	4	-	-	-	1,500 0 0	-	-	-	45 13 7	45 13 7
b12,451 1 1	4	-	c	-	12,451 1 1	-	-	-	66 7 10	66 7 10
6,000 0 0	4	-	720 0 0	-	6,720 0 0	-	-	-	285 17 6	285 17 6
2,000 0 0	4	-	-	-	2,000 0 0	-	-	-	815 19 2	815 19 2
3,838 3 7	4	-	842 0 0	-	4,680 3 7	-	-	-	178 9 10	178 9 10
-	-	-	-	-	-	-	-	-	624 11 4	624 11 4
17,575 0 0	3½	-	1,748 0 5	-	19,323 0 5	-	-	-	237 14 6	237 14 6
7,094 12 4	-	-	-	4,400 18 0	11,495 10 4	-	-	-	-	-
1,421 0 0	4	-	-	-	1,421 0 0	-	-	52 10 0	493 11 7	546 1 7
83,187 2 1	-	-	7,180 10 8	4,404 11 7	94,772 4 4	-	-	92 0 7	3,979 10 9	4,071 11 4
d6,300 0 0	4	-	d	-	6,300 0 0	80 10 0	-	65 4 6	469 1 8	614 16 2
e3,170 12 3	4	-	e	-	3,170 12 3	-	-	16 13 4	65 11 7	82 4 11
-	-	-	-	391 0 9	391 0 9	-	-	56 10 0	-	56 10 0
f484 17 8	4½	-	f	-	484 17 8	-	-	-	50 7 4	50 7 4
g2,457 0 0	4	-	g	-	2,559 1 0	100 0 0	-	-	-	100 0 0
12,412 9 11	-	-	-	493 1 9	12,905 11 8	180 10 0	-	138 7 10	585 0 7	903 18 5
13,700 0 0	i	-	-	128 5 8	13,828 5 8	-	-	-	2,539 18 6	2,539 18 6
13,700 0 0	-	-	-	128 5 8	13,828 5 8	-	-	-	2,539 18 6	2,539 18 6
921 11 3	5	-	348 11 1	-	1,270 2 4	-	-	65 2 1	81 6 11	146 9 0
6,250 0 0	5	-	-	-	6,250 0 0	14 18 4	-	-	k5,310 8 4	5,325 6 8
2,602 10 0	5	-	6,607 7 10	-	9,209 17 10	21 0 0	-	97 18 6	214 2 2	214 2 2
11,550 0 0	3½ & 4	-	6,604 7 0	-	18,154 7 0	2 0 0	-	14 10 0	142 12 2	261 10 8
9,815 0 0	3	-	-	-	9,815 0 0	-	-	-	200 13 10	217 3 10
31,139 1 3	-	-	13,560 5 11	-	44,699 7 2	37 18 4	-	177 10 7	237 13 1	237 13 1
31,960 4 7	4 & 4½	932 10 0	m4,814 10 3	7 0 10	37,707 4 10	241 3 4	86 8 2	-	6,186 16 6	6,402 5 5
8,290 8 3	5	-	n	-	8,290 8 3	-	-	-	736 1 4	1,063 12 10
-	-	-	-	22 7 0	22 7 0	-	-	-	284 7 4	284 7 4
40,250 12 10	-	932 10 0	4,814 10 3	29 7 10	46,027 0 11	241 3 4	86 8 2	-	1,020 8 8	1,348 0 2
o1,650 0 0	3 to 5	-	-	29 13 6	1,679 13 6	262 9 4	-	-	-	262 9 4

d Interest paid on 3,800*l.* only.e Interest paid on 2,300*l.* only.f Interest paid on 300*l.* only.

i To be repaid by annuity of 6½ per cent. for 22 years.

k Including 86*l.* 7*s.* 8*d.* invested in Slug Road Bonds.

n Not stated.

o Exclusive of loans from one district to another.

1. NAMES OF TRUSTS.	2.		3.		INCOME.				
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£
COUNTY OF LANARK.									
1. Bathgate and Airdrie - -	77	7 5	-	-	3,348	6 1	14	10 0	3,362
2. Biggar and Leadhills - -	16	18 7	-	-	485	10 0	2	14 0	488
3. Cambuslang and Muirkirk - -	22,928	9 11	-	-	7,528	10 0	263	18 8	7,792
4. Carluke - - - -	60	2 9	-	-	781	1 5	1	13 8	782
5. Corsethill - - - -	443	11 2	-	-	728	0 0	10	10 3	738
6. Crossford Bridge - - -	60	9 3	-	-	100	0 0	2	8 8	102
7. Garion Bridge - - - -	225	13 1	-	-	186	0 0	1	17 0	187
8. Garngad - - - - -	-	-	512	2 0	296	0 0	-	-	296
9. Garscube - - - - -	605	3 0	-	-	1,215	0 0	19	14 9	1,234
10. Glasgow Bridges - - -	871	12 7	-	-	7,857	8 6	-	-	19,752
11. Glasgow, Kirkintilloch, and Bal- dernock - - - - -	-	-	193	0 7	3,975	0 0	15	0 0	3,990
12. Glasgow and Shotts - - -	-	-	1,052	9 10	7,265	0 0	12	13 10	7,277
13. Great Western and St. George's -	955	18 11	-	-	1,755	16 8	80	8 10	1,836
14. Lanark and Hamilton - -	111	7 5	-	-	459	10 2	-	-	459
15. Lanarkshire, East and West -	-	-	288	5 0	990	14 7	349	15 3	1,340
16. Ditto, North and South -	4,142	13 8	-	-	2,336	13 11	646	13 3	2,983
17. Port Dundas and Craighall -	-	-	-	-	960	6 8	2	17 8	963
18. Renfrew - - - - -	613	12 9	-	-	1,800	0 0	22	18 10	1,822
19. Three Mile House - - -	1,482	10 1	-	-	1,180	0 0	41	17 8	1,221
20. Wilsontown and Biggar - -	-	8 11 10	-	-	163	0 0	0	16 7	163
21. Wilsontown and Lanark - -	27	7 5	-	-	149	6 8	1	7 3	150
22. Yoker - - - - -	4,012	2 7	-	-	3,410	16 8	79	6 0	3,490
£	36,643	12 5	2,045	17 5	46,972	1 4	1,571	2 2	60,438
COUNTY OF LINLITHGOW.									
1. Cleuch - - - - -	1,409	0 11	-	-	840	17 7	50	7 3	891
2. Cramond Bridge, Queensferry, and Linlithgow - - - - -	13	16 7	-	-	742	10 0	14	12 1	757
3. Linlithgow - - - - -	164	11 3	-	-	568	0 0	4	14 5	572
£	1,587	8 9	-	-	2,151	7 7	69	13 9	2,221
COUNTY OF NAIRN.									
1. Nairnshire - - - - -	-	-	4	13 2	155	0 0	0	14 4	155
** Highland Roads and Bridges (see INVERNESS).									
COUNTY OF ORKNEY.									
No Returns.									
COUNTY OF PEEBLES.									
Peebles :-									
1. First District - - - -	22	9 1	-	-	336	5 6	1	15 9	338
2. Second District - - - -	-	-	38	2 6	673	18 6	-	-	673
3. Third District - - - -	404	0 8	-	-	158	0 0	8	19 5	166
4. Fourth District - - - -	41	13 10	-	-	546	0 0	1	13 3	547
5. Fifth District - - - -	12	17 5	-	-	204	0 0	0	6 10	204
6. Sixth District - - - -	-	-	13	8 11	22	13 4	0	11 5	23
7. Tweed Bridge Pontage - -	13	0 9	-	-	135	0 0	1	5 10	136
£	494	1 9	51	11 5	2,075	17 4	14	12 6	2,090

a Contract work.

b Including materials, &c.

c Including carriage.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 861 12 6	253 15 3	- - -	- - -	21 11 3	72 10 2	- - -	105 0 0	150 0 0	49 15 6
2. a 297 8 2	- - -	- - -	- - -	1 13 0	5 14 9	25 0 0	10 0 0	35 0 0	8 7 1
3. b 5,654 8 1	- - -	- - -	- - -	304 10 5	- - -	100 0 0	100 0 0	150 0 0	1 14 10
4. 263 13 9	- - -	c 275 3 4	- - -	- - -	- - -	- - -	20 0 0	35 0 0	- - -
5. 320 18 11	- - -	c 324 5 0	- - -	- - -	- - -	20 0 0	10 0 0	70 0 0	- - -
6. 1 10 0	- - -	1 17 6	- - -	- - -	- - -	- - -	4 4 0	- - -	- - -
7. 0 17 6	- - -	0 18 8	- - -	- - -	3 15 0	- - -	6 6 0	- - -	- - -
8. b 138 4 10	- - -	- - -	- - -	- - -	21 8 11	14 16 0	- - -	10 0 0	59 19 4
9. b 765 14 4	- - -	- - -	- - -	66 12 6	52 8 3	- - -	60 0 0	25 0 0	222 0 10
0. - - -	- - -	- - -	- - -	- - -	66 15 1	50 0 0	50 0 0	- - -	4 3 5
1. 573 14 10	- - -	1,004 19 0	- - -	- - -	120 3 10	75 0 0	75 0 0	150 0 0	88 0 9
2. d 4,431 5 5	- - -	- - -	- - -	- - -	468 17 11	150 0 0	120 0 0	150 0 0	151 2 3
3. 169 3 6	- - -	378 7 5	- - -	- - -	37 16 7	30 0 0	- - -	e 60 0 0	41 19 10
4. 165 4 10	- - -	c 96 2 11	- - -	1 4 0	33 16 2	10 0 0	10 0 0	25 0 0	- - -
5. 331 15 7	- - -	c 658 1 5	- - -	- - -	10 7 6	35 0 0	- - -	52 5 0	6 8 11
6. b 1,454 8 1	- - -	- - -	- - -	- - -	76 17 3	50 0 0	50 0 0	98 0 0	394 7 0
7. 117 7 4	- - -	392 16 1	- - -	- - -	6 17 0	35 0 0	- - -	12 10 0	- - -
8. 205 0 0	160 19 5	1,153 18 1	- - -	- - -	21 14 1	45 0 0	- - -	30 0 0	79 0 9
9. 175 0 0	145 14 9	632 7 0	- - -	- - -	12 13 8	45 0 0	- - -	30 0 0	71 4 9
0. 58 18 9	- - -	c 51 14 8	- - -	- - -	- - -	- - -	7 0 0	10 0 0	- - -
1. 43 9 0	- - -	12 16 0	- - -	- - -	- - -	- - -	f 20 0 0	- - -	- - -
2. 675 3 10	204 8 6	1,853 8 6	- - -	2 19 0	83 9 6	60 0 0	- - -	g 105 0 0	69 6 0
16,704 19 3	764 17 11	6,836 15 7	- - -	398 10 2	1,095 5 8	744 16 0	647 10 0	1,197 15 0	1,247 11 3
1. b 575 19 9	- - -	- - -	- - -	- - -	29 17 4	- - -	25 0 0	60 0 0	- - -
2. 146 14 7	5 18 0	175 4 8	- - -	- - -	13 4 4	- - -	20 0 0	- - -	16 13 0
3. 116 1 9	- - -	217 7 5	- - -	- - -	27 19 0	- - -	15 0 0	32 0 0	5 0 0
838 16 1	5 18 0	392 12 1	- - -	- - -	71 0 8	- - -	60 0 0	92 0 0	21 13 0
1. b 71 17 11	- - -	- - -	- - -	- - -	- - -	7 15 0	20 0 0	22 10 0	- - -
1. 87 6 4	13 3 11	- - -	- - -	- - -	3 16 5	- - -	- - -	28 3 0	7 16 9
2. 218 9 2	24 8 5	- - -	- - -	- - -	41 5 1	25 0 0	7 6 10	65 0 0	- - -
3. 104 2 2	8 14 11	- - -	- - -	- - -	3 0 2	23 5 0	8 0 6	60 0 0	- - -
4. 262 13 0	31 1 7	- - -	- - -	- - -	29 16 9	6 0 2	2 0 10	40 0 0	- - -
5. 89 3 0	9 3 8	- - -	- - -	- - -	4 10 9	5 4 3	1 15 9	30 0 0	- - -
6. 8 9 0	- - -	- - -	- - -	- - -	0 5 0	0 10 7	0 3 7	2 0 0	- - -
7. 9 18 7	2 6 0	- - -	- - -	- - -	2 17 4	5 0 0	0 3 7	5 0 0	- - -
780 1 3	88 18 6	- - -	- - -	- - -	85 11 6	65 0 0	19 11 1	230 3 0	7 16 9

(Continued on page 24.)

d Including materials, &c., and for footpaths.

e For 2 years.

f Including surveyor.

g For 1½ year.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

(Continued from page 23.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF LANARK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Bathgate and Airdrie - -	1,862 18 3	- - -	- - -	- - -	- - -	54 0 3	3,431 3 2
2. Biggar and Leadhills - -	138 13 0	- - -	- - -	- - -	- - -	18 16 11	540 12 11
3. Cambuslang and Muirkirk -	8,173 3 6	- - -	- - -	40 0 0	7,186 18 4	49 0 8	21,759 15 10
4. Carluke - - - -	12 9 0	- - -	8 1 7	- - -	- - -	5 16 3	620 3 11
5. Corsethill - - - -	- - -	- - -	42 10 8	- - -	- - -	12 0 4	799 14 11
6. Crossford Bridge - - -	38 9 11	- - -	- - -	- - -	- - -	11 11 0	57 12 5
7. Garion Bridge - - - -	73 18 0	- - -	- - -	- - -	250 0 0	7 6 4	343 1 6
8. Garngad - - - -	36 16 8	- - -	- - -	- - -	- - -	10 4 5	291 10 2
9. Garscube - - - -	45 0 0	- - -	- - -	6 11 0	- - -	57 0 10	1,300 7 9
10. Glasgow Bridges - - -	1,060 17 7	- - -	1,495 11 1	82 12 0	16,656 1 8	122 1 6	19,588 2 4
11. Glasgow, Kirkintilloch, and Bal- dernock - - - -	142 5 3	105 0 0	345 0 7	- - -	400 0 0	29 3 2	3,108 7 5
12. Glasgow and Shotts - - -	- - -	- - -	53 6 6	71 3 5	- - -	360 3 1	5,955 18 7
13. Great Western and St. George's -	1,131 18 3	- - -	- - -	- - -	- - -	c 290 6 10	2,139 12 5
14. Lanark and Hamilton - -	117 0 0	- - -	- - -	- - -	- - -	13 13 3	472 1 2
15. Lanarkshire, East and West -	116 18 8	- - -	21 7 8	- - -	- - -	49 15 9	1,282 0 6
16. Ditto, North and South -	305 10 9	- - -	- - -	- - -	4,147 16 8	65 18 0	6,642 17 9
17. Port Dundas and Craighall -	235 9 1	- - -	- - -	11 16 4	132 19 2	18 9 4	963 4 4
18. Renfrew - - - -	44 2 6	- - -	5 0 0	71 9 8	800 0 0	70 11 7	2,686 16 1
19. Three Mile House - - -	- - -	- - -	5 0 0	51 18 4	- - -	93 11 9	1,262 10 3
20. Wilsontown and Biggar - -	27 0 0	- - -	1 12 10	- - -	- - -	4 0 5	160 6 8
21. Wilsontown and Lanark - -	62 11 3	- - -	- - -	- - -	- - -	8 12 10	147 9 1
22. Yoker - - - -	- - -	- - -	1,306 18 10	123 9 0	- - -	69 1 5	4,553 4 7
£	13,625 1 8	105 0 0	3,284 9 9	458 19 9	29,573 15 10	1,421 5 11	78,106 13 9
COUNTY OF LINLITHGOW.							
1. Cleuch - - - -	- - -	- - -	506 6 1	- - -	- - -	16 10 4	1,213 13 6
2. Cramond Bridge, Queensferry, and Linlithgow - - - -	154 0 0	- - -	24 18 11	- - -	- - -	21 16 9	578 10 3
3. Linlithgow - - - -	77 14 4	- - -	11 8 9	- - -	- - -	14 13 6	517 4 9
£	231 14 4	- - -	542 13 9	- - -	- - -	53 0 7	2,309 8 6
COUNTY OF NAIRN.							
1. Nairnshire - - - -	20 12 2	- - -	- - -	- - -	- - -	47 0 0	147 2 1
** Highland Roads and Bridges (see INVERNESS.)							
COUNTY OF ORKNEY.							
No Returns.							
COUNTY OF PEBBLES.							
Peebles:—							
1. First District - - -	168 2 2	- - -	- - -	- - -	- - -	22 14 5	331 3 0
2. Second District - - -	49 1 5	141 10 8	55 0 0	- - -	- - -	5 12 0	632 13 7
3. Third District - - -	- - -	- - -	- - -	- - -	- - -	4 10 2	211 12 11
4. Fourth District - - -	- - -	58 7 3	46 0 0	- - -	- - -	2 3 8	478 3 3
5. Fifth District - - -	- - -	50 0 6	18 0 0	- - -	- - -	2 3 0	210 0 11
6. Sixth District - - -	0 12 9	- - -	- - -	- - -	- - -	0 5 6	12 6 5
7. Tweed Bridge Pontage - -	- - -	- - -	- - -	- - -	- - -	1 1 1	26 6 7
£	217 16 4	249 18 5	119 0 0	- - -	- - -	38 9 10	1,902 6 8

a Exclusive of interest on 2,307l. 12s. subscriptions.
f Copied from last return.
b Exclusive of interest on 5,566l. subscriptions.
g Including 1,539l. 6s. 8d. on annuity bonds.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 60,611 8 5	4 & 5	-	16,929 10 8	-	77,540 19 1	-	-	-	9 0 4	9 0 4
2. 5,005 19 0	4 & 5	-	4,569 5 0	35 10 4	9,610 14 4	-	-	-	-	-
3. 41,757 14 1	5	-	3,854 8 6	-	45,612 2 7	-	-	-	8,961 2 9	8,961 2 9
4. 2,684 11 6	4 & 5	311 2 2	6,591 16 11	-	9,587 10 7	-	-	-	222 13 11	222 13 11
5. 3,222 0 0	5	-	7,893 18 0	-	11,115 18 0	-	-	177 18 9	382 6 6	560 5 3
6. 850 0 0	5	-	2 8 1	-	852 8 1	-	-	-	105 5 6	105 5 6
7. 4,365 4 8	5	-	a 1,210 1 11	-	5,575 6 7	-	-	134 4 1	70 8 7	204 12 8
8. 6,866 0 0	5	23 16 4	b 1,334 0 4	507 12 2	8,731 8 10	-	-	-	-	-
9. 1,000 0 0	4½	-	-	-	1,000 0 0	-	-	-	539 10 0	539 10 0
10. 24,497 15 0	4	-	-	-	24,497 15 0	-	-	-	1,035 18 9	1,035 18 9
1. 3,100 0 0	4½	2,396 4 11	-	-	5,496 4 11	-	-	-	688 12 0	688 12 0
2. -	-	-	-	-	-	-	-	-	448 7 3	269 5 5
3. d 21,452 2 0	4	-	-	-	21,452 2 0	-	-	-	652 12 0	652 12 0
4. 2,925 0 0	4	-	4,426 5 0	-	7,351 5 0	-	-	344 17 10	98 16 5	443 14 3
5. 24,864 11 0	5	-	e	229 15 8	25,094 6 8	11 5 5	-	200 15 7	-	212 1 0
6. 54,443 18 3	5	63,519 12 4	-	-	117,963 10 7	-	-	-	483 3 1	483 3 1
7. 5,675 6 3	4 & 4½	-	-	-	5,675 6 3	-	-	-	-	-
8. -	-	-	-	250 4 6	250 4 6	-	-	-	-	-
9. -	-	-	-	-	-	-	-	-	1,441 17 6	1,441 17 6
10. 650 0 0	4 & 5	-	20 0 0	-	670 0 0	-	-	-	12 1 9	12 1 9
11. 3,250 0 0	2	-	f 2,879 9 9	-	6,129 9 9	6 13 4	-	-	30 12 3	37 5 7
22. -	-	-	-	-	-	-	-	-	2,949 0 8	2,949 0 8
267,221 10 2	-	66,250 15 9	49,711 4 2	1,023 2 8	384,206 12 9	17 18 9	-	1,306 3 6	17,952 7 5	19,276 9 8
1. -	-	-	-	-	-	50 0 0	-	-	1,086 12 3	1,136 12 3
2. 4,000 0 0	3½ & 4	-	-	-	4,000 0 0	79 5 0	-	-	192 8 5	271 13 5
3. 2,077 9 9	3½ & 4	-	-	-	2,077 9 9	-	-	-	220 0 11	220 0 11
6,077 9 9	-	-	-	-	6,077 9 9	129 5 0	-	-	1,499 1 7	1,628 6 7
1. 536 0 0	4	-	-	-	536 0 0	-	-	-	3 19 1	3 19 1
7,118 13 3	5	536 10 7	2,859 13 2	-	10,514 17 0	-	-	45 13 0	29 7 4	75 0 4
2. g 2,739 6 8	4	-	-	-	2,739 6 8	32 0 0	30 0 0	28 15 4	3 2 5	93 17 9
3. -	-	-	-	-	-	12 0 0	-	-	359 7 2	371 7 2
4. h 700 0 0	h	-	-	-	700 0 0	9 0 0	40 0 0	-	111 3 10	160 3 10
5. h 600 0 0	h	-	-	-	600 0 0	-	20 0 0	-	7 3 4	27 3 4
6. 4,025 0 0	i	-	-	2 10 7	4,027 10 7	1 6 8	-	-	-	1 6 8
7. 2,100 0 0	5	-	469 0 0	-	2,569 0 0	7 0 0	-	-	123 0 0	130 0 0
17,282 19 11	-	536 10 7	3,328 13 2	2 10 7	21,150 14 3	61 6 8	90 0 0	74 8 4	633 4 1	858 19 1

c Including 241*l*. 14*s*. 10*d*. arrears of income tax.

h Due on annuity bonds.

d Mis-stated in previous returns.

e Large arrears, the amount not stated.

i No interest has been paid or demanded.

1. NAMES OF TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF PERTH.										
1. Athole - - - -	-	-	1,031	11 9	1,721	18 4	-	-	1,721	18 4
2. Auchterarder - - -	-	-	19	11 11	155	16 8	-	-	155	16 8
3. Blairgowrie and Bridge of Cally -	126	3 3	-	-	414	5 5	-	5 9 9	419	15 2
4. Blairgowrie and Coupar Angus -	154	10 11	-	-	197	0 0	-	-	197	0 0
5. Carse of Gowrie - -	262	5 6	-	-	661	14 5	-	2 17 1	664	11 6
6. Crieff and Longcausewayhead -	779	15 8	-	-	1,230	0 0	-	18 5 6	1,248	5 6
7. Dalpatrick - - -	-	-	181	7 0	116	0 0	-	1 16 0	117	16 0
8. Dalreoch - - -	170	8 11	-	-	451	0 0	-	7 1 10	458	1 10
9. Drip and Frew and Netherton, United - - -	298	13 3	-	-	592	1 8	-	11 '9 4	603	11 0
10. Dunblane, Doune, and Callander -	291	1 10	-	-	1,217	9 0	-	9 12 7	2,227	1 7
11. Dunkeld to Aberfeldy and Kenmore -	-	-	120	19 2	1,001	0 0	-	-	1,001	0 0
12. Dunning - - -	123	4 11	-	-	57	0 0	-	2 11 0	59	11 0
13. Gleneagles - - -	-	-	-	-	392	10 0	-	0 14 5	393	4 5
14. Glenfalloch - - -	27	9 0	-	-	93	12 6	-	-	93	12 6
15. Glenlichorn - - -	-	-	170	6 5	61	0 0	-	d 70 0 0	131	0 0
16. Lochearn - - -	185	8 9	-	-	785	0 0	-	1 11 2	786	11 2
17. Lochtayside and Glendochart -	-	-	503	8 2	753	16 0	-	-	753	16 0
18. Monteith - - -	351	0 2	-	-	212	0 0	-	12 13 0	224	13 0
19. New Bridge of Earn - -	2,862	4 10	-	-	-	-	-	97 5 0	97	5 0
20. Perth Bridge - - -	15	14 0	-	-	-	-	-	91 11 1	91	11 1
21. Perth and Coupar Angus - -	-	-	441	16 6	797	0 0	-	-	797	0 0
22. Perth and Crieff - -	39	5 8	-	-	928	19 0	-	17 10 2	946	9 2
23. Perth and Dunkeld - -	15	12 6	-	-	605	17 9	-	20 0 0	630	10 5
24. Perth and Kinclaven - -	630	0 0	-	-	545	0 0	-	13 0 6	558	0 6
25. Strathbraan - - -	60	11 10	-	-	177	13 0	-	0 10 6	178	3 6
26. Strathtay - - -	13	7 2	-	-	127	10 0	-	0 6 0	127	16 0
27. Taybridge Road - -	170	10 7	-	-	534	7 0	-	3 4 5	537	11 5
28. Tummell Bridge Road - -	376	17 10	-	-	427	10 0	-	12 4 0	439	14 0
£	6,954	6 7	2,469	0 11	14,257	0 9	-	399 13 4	1,004	12 8
COUNTY OF RENFREW.										
1. Barnsford - - -	-	-	361	15 11	450	0 0	-	g 70 0 0	520	0 0
2. Glasgow and Kilmarnock - -	-	-	887	19 2	1,950	6 8	-	h 600 0 0	2,550	6 8
3. Gorbals and Kilbride - -	-	-	1,895	3 11	7,559	8 10	-	10 12 0	9,470	0 10
4. Johnston and Barrochan Mill -	-	-	401	1 5	1,268	0 0	-	4 17 8	1,272	17 8
5. Kelly Roads - - -	4	7 11	-	-	1,535	6 11	-	-	28	4 0
6. Paisley and Clerksbridge - -	-	-	1,558	1 2	2,253	17 4	-	22 18 4	2,276	15 8
7. Paisley and Renfrew - -	-	-	23	14 9	250	0 0	-	-	250	0 0
8. Renfrew and Greenock - -	406	11 9	-	-	998	0 0	-	12 18 5	1,010	18 5
£	410	19 8	5,127	16 4	16,264	19 9	-	721 6 5	1,928	4 0
COUNTY OF ROSS.										
** Highland Roads and Bridges (see INVERNESS).										
COUNTY OF ROXBURGH.										
1. Drygrange Pontage - -	215	12 0	-	-	285	2 3	-	-	285	2 3
2. Great Road - - -	136	15 6	-	-	159	0 0	-	3 11 4	162	11 4
3. Haremooss and Scotsdyke, East District - - -	953	8 2	-	-	672	0 0	-	55 11 10	727	11 10
4. Jedburgh, 1st Assignment - -	-	-	1,111	1 5	1,123	8 4	-	k 2,162 14 10	3,286	3 2
5. " 2nd Assignment - -	-	-	17	10 6	1,077	1 10	-	1 0 0	1,078	1 10
6. Kelso Bridge - - -	1,323	17 6	-	-	-	-	-	49 15 3	49	15 3
7. Kelso Union, North Branch -	115	10 3	-	-	396	0 0	-	3 13 4	399	13 4
8. " South Branch - -	12	7 3	-	-	103	0 0	-	0 5 1	103	5 1
9. " West Branch - -	412	13 0	-	-	311	0 0	-	10 13 4	321	13 4
10. Lauder and Kelso - -	-	-	538	9 3	1,223	0 0	-	-	1,223	0 0
11. Liddesdale - - -	549	0 10	-	-	1,267	10 0	-	391 15 4	1,659	5 4
12. Selkirk and St. Boswells - -	10	19 0	-	-	68	13 0	-	-	68	13 0
£	3,730	3 6	1,667	1 2	6,685	15 5	-	2,679 0 4	9,364	15 9

a Including carriage.

b Including materials, &c.
g Including 50l. from Paisley and Renfrew Road.

c Including materials.
h From Gorbals Road.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
289 9 1	- - -	a 514 18 4	- - -	- - -	29 2 7	- - -	30 0 0	58 0 0	4 14 3
b 81 17 7	- - -	- - -	- - -	- - -	5 1 10	- - -	12 2 0	20 0 0	- - -
139 3 6	14 1 0	- - -	- - -	4 3 6	5 9 1	- - -	6 6 0	- - -	4 1 7
50 9 8	10 19 6	- - -	- - -	- - -	1 15 2	- - -	6 6 0	- - -	4 1 7
c 379 4 6	95 14 6	- - -	- - -	3 6 6	22 16 4	- - -	20 0 0	75 0 0	10 11 0
b 584 1 3	- - -	- - -	- - -	12 0 6	0 8 8	- - -	50 0 0	61 2 2	- - -
b 64 0 10	- - -	- - -	- - -	- - -	2 16 7	- - -	2 10 0	8 0 0	- - -
b 319 7 1	- - -	- - -	- - -	- - -	16 13 1	- - -	27 2 0	30 0 0	- - -
c 237 9 4	174 4 2	- - -	- - -	3 0 0	9 6 1	- - -	19 19 0	25 0 0	- - -
482 7 11	- - -	- - -	- - -	49 6 4	- - -	15 0 0	10 0 0	30 16 0	- - -
241 11 1	- - -	462 16 1	- - -	- - -	- - -	- - -	20 0 0	32 10 0	8 1 1
50 15 10	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
b 203 19 0	- - -	- - -	- - -	1 7 6	36 13 5	- - -	22 2 0	35 0 0	- - -
b 74 10 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
b 53 3 5	- - -	- - -	- - -	3 0 0	0 8 5	- - -	6 1 0	5 0 0	- - -
b 428 11 1	- - -	- - -	50 0 0	3 0 0	29 14 1	- - -	27 1 0	26 1 0	1 6 9
b 419 0 2	- - -	- - -	- - -	- - -	39 13 0	- - -	- - -	- - -	- - -
113 3 8	64 10 5	10 0 0	- - -	3 0 0	2 13 10	5 7 6	- - -	20 7 6	7 15 3
- - -	- - -	- - -	- - -	- - -	- - -	5 5 0	5 5 0	- - -	- - -
21 2 0	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -	4 4 0	- - -
214 1 5	71 14 6	- - -	- - -	0 19 9	5 4 2	21 0 0	- - -	50 0 0	- - -
307 17 5	69 10 2	- - -	- - -	10 8 0	7 1 10	- - -	27 2 0	70 0 0	- - -
302 10 9	73 5 9	- - -	- - -	6 0 0	21 9 9	- - -	40 0 0	86 5 0	- - -
126 0 3	26 14 9	- - -	- - -	- - -	12 4 6	15 15 0	- - -	34 4 0	- - -
e 129 5 0	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	5 0 0	2 15 4
121 19 9	- - -	- - -	- - -	- - -	- - -	2 10 0	2 10 0	5 0 0	1 15 1
f 244 0 0	- - -	- - -	- - -	- - -	- - -	- - -	20 0 0	52 10 0	- - -
f 272 0 0	- - -	- - -	- - -	- - -	9 16 6	- - -	15 0 0	25 0 0	- - -
5,951 1 7	600 14 9	987 14 5	50 0 0	99 12 1	258 8 11	69 17 6	384 6 0	748 19 8	45 1 11
127 19 10	- - -	a 165 0 8	- - -	- - -	5 3 10	- - -	10 0 0	9 19 10	26 10 6
395 16 6	- - -	a 653 14 4	- - -	- - -	311 18 8	- - -	- - -	16 0 0	312 10 3
1,860 6 4	- - -	i 4,728 18 7	- - -	16 3 0	243 10 8	- - -	150 0 0	76 3 10	332 6 9
241 14 0	- - -	a 319 11 2	- - -	- - -	101 0 11	- - -	25 0 0	30 0 0	34 12 9
264 18 2	205 18 8	249 0 11	- - -	- - -	93 3 2	- - -	- - -	10 0 0	11 13 4
551 6 0	- - -	a 978 9 3	- - -	- - -	89 12 6	- - -	150 0 0	60 0 0	38 8 4
75 16 10	- - -	a 76 7 8	- - -	- - -	3 8 4	- - -	10 0 0	9 19 10	- - -
194 13 3	- - -	a 173 15 9	- - -	- - -	25 19 0	- - -	52 10 0	31 10 0	- - -
3,712 10 11	205 18 8	7,344 18 4	- - -	16 3 0	873 17 1	- - -	397 10 0	243 13 6	756 1 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
109 12 2	- - -	- - -	- - -	- - -	6 18 9	- - -	17 0 0	7 0 0	- - -
169 4 6	- - -	a 260 7 6	- - -	- - -	154 12 9	- - -	30 0 0	40 0 0	- - -
c 616 8 8	- - -	- - -	- - -	- - -	- - -	- - -	37 10 0	120 0 0	16 12 10
c 668 1 11	- - -	- - -	- - -	- - -	- - -	- - -	37 10 0	120 0 0	- - -
18 15 5	- - -	- - -	- - -	- - -	22 17 4	- - -	3 3 0	4 0 0	- - -
c 244 9 9	- - -	- - -	- - -	- - -	14 10 7	- - -	16 15 0	30 0 0	- - -
c 56 5 5	- - -	- - -	- - -	- - -	9 0 9	- - -	5 0 0	11 8 0	- - -
45 17 8	- - -	28 9 11	- - -	- - -	9 10 11	- - -	10 0 0	18 18 0	- - -
b 475 5 4	- - -	- - -	- - -	10 2 6	51 16 2	31 10 0	10 0 0	56 12 0	28 19 9
120 9 3	- - -	a 780 16 4	- - -	- - -	36 16 1	- - -	10 0 0	20 0 0	- - -
69 15 11	- - -	- - -	- - -	- - -	- - -	- - -	3 8 8	5 0 0	- - -
2,594 6 0	- - -	1,069 13 9	- - -	10 2 6	306 3 4	31 10 0	180 6 8	432 18 0	45 12 7

d From other roads.

e Including team labour.

f Contract work.

i Including carriage, and payment to city of Glasgow.

h Including 2,137l. 12s. 4d. from Lauder and Kelso Trust.

(Continued on page 28.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE
COUNTY OF PERTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Athole - - - - -	411 15 9	- - -	- - -	- - -	- - -	45 16 10	1,383 16 10
2. Auchterarder - - - - -	0 6 0	- - -	- - -	- - -	- - -	19 4 6	138 11 11
3. Blairgowrie and Bridge of Cally - - -	229 1 6	- - -	- - -	- - -	- - -	12 8 2	414 14 4
4. Blairgowrie and Coupar Angus - - -	127 0 5	- - -	- - -	- - -	- - -	6 11 8	207 4 0
5. Carse of Gowrie - - - - -	53 18 0	- - -	2 3 2	- - -	- - -	21 11 8	684 5 8
6. Crieff and Longcausewayhead - - -	23 2 0	- - -	1,045 0 0	- - -	- - -	61 19 5	1,837 14 0
7. Dalpatrick - - - - -	56 0 0	- - -	- - -	- - -	- - -	12 8 4	145 15 9
8. Dalreoch - - - - -	112 10 5	- - -	- - -	- - -	- - -	20 16 10	526 9 5
9. Drip and Frew and Netherton, United - - - - -	19 5 0	- - -	- - -	- - -	- - -	22 10 0	510 13 7
10. Dunblane, Doune, and Callander - - -	416 17 6	- - -	- - -	- - -	1,280 0 0	40 1 5	2,324 9 2
11. Dunkeld to Aberfeldy and Kenmore - -	16 13 3	- - -	124 0 0	- - -	- - -	10 18 4	916 9 10
12. Dunning - - - - -	- - -	- - -	- - -	- - -	- - -	5 19 2	76 15 0
13. Gleneagles - - - - -	71 12 9	- - -	- - -	- - -	- - -	22 9 9	393 4 5
14. Glenfalloch - - - - -	- - -	- - -	- - -	- - -	- - -	5 10 2	80 0 2
15. Glenlithorn - - - - -	9 2 0	- - -	- - -	- - -	- - -	5 5 0	82 0 10
16. Lochearn - - - - -	185 8 9	- - -	- - -	- - -	- - -	e 64 4 9	815 7 5
17. Lochtayside and Glendochart - - -	470 12 2	- - -	- - -	- - -	- - -	40 16 9	970 2 1
18. Monteith - - - - -	- - -	- - -	- - -	- - -	- - -	8 19 6	235 17 8
19. New Bridge of Earn - - - - -	- - -	- - -	- - -	- - -	- - -	0 1 11	10 11 11
20. Perth Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	1 7 4	31 13 4
21. Perth and Coupar Angus - - - - -	291 6 0	- - -	- - -	- - -	- - -	53 0 10	707 6 8
22. Perth and Crieff - - - - -	370 3 0	- - -	1 14 0	- - -	- - -	38 9 9	902 6 2
23. Perth and Dunkeld - - - - -	89 3 5	- - -	- - -	- - -	- - -	19 6 9	638 1 5
24. Perth and Kinclaven - - - - -	- - -	- - -	- - -	- - -	- - -	28 11 9	243 10 3
25. Strathbraan - - - - -	84 12 3	- - -	- - -	- - -	- - -	2 6 10	228 19 5
26. Strathtay - - - - -	- - -	- - -	- - -	- - -	- - -	2 16 3	136 11 1
27. Taybridge Road - - - - -	208 8 3	- - -	- - -	- - -	- - -	26 12 1	531 10 4
28. Tummell Bridge Road - - - - -	159 8 6	- - -	- - -	- - -	- - -	16 17 5	498 2 5
£	3,406 7 11	- - -	1,172 17 2	- - -	1,280 0 0	617 3 2	15,672 5 1
COUNTY OF RENFREW.							
1. Barnsford - - - - -	207 0 4	- - -	- - -	- - -	- - -	9 11 8	561 6 8
2. Glasgow and Kilmarnock - - - - -	28 14 8	- - -	- - -	- - -	- - -	211 18 5	1,930 12 10
3. Gorbals and Kilbride - - - - -	494 8 8	- - -	- - -	- - -	300 0 0	m 703 5 5	8,905 3 3
4. Johnston and Barrochan Mill - - - - -	549 18 2	- - -	- - -	- - -	- - -	15 1 5	1,316 18 5
5. Kelly Roads - - - - -	697 10 11	- - -	- - -	- - -	- - -	25 7 7	1,557 12 9
6. Paisley and Clerksbridge - - - - -	118 11 10	- - -	- - -	- - -	- - -	78 14 0	2,065 1 11
7. Paisley and Renfrew - - - - -	- - -	- - -	- - -	- - -	- - -	q 58 4 3	233 16 11
8. Renfrew and Greenock - - - - -	385 15 3	- - -	- - -	- - -	- - -	45 7 1	909 10 4
£	2,481 19 10	- - -	- - -	- - -	300 0 0	1,147 9 10	17,480 3 1
COUNTY OF ROSS.							
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-
COUNTY OF ROXBURGH.							
1. Drygrange Pontage - - - - -	26 7 9	- - -	- - -	- - -	201 0 0	9 8 10	236 16 7
2. Great Road - - - - -	- - -	- - -	- - -	- - -	- - -	13 14 5	154 5 4
3. Haremoss and Scotsdyke, East District - - - - -	- - -	- - -	54 8 7	- - -	- - -	29 19 7	738 12 11
4. Jedburgh, 1st Assignment - - - - -	643 1 7	- - -	- - -	- - -	1,000 0 0	35 2 4	2,468 15 5
5. " 2nd Assignment - - - - -	- - -	- - -	- - -	- - -	- - -	58 2 6	883 14 5
6. Kelso Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	6 16 7	55 12 4
7. Kelso Union, North Branch - - - - -	145 0 0	- - -	- - -	- - -	- - -	7 4 5	457 19 9
8. " South Branch - - - - -	11 8 11	- - -	- - -	- - -	20 0 0	10 7 4	123 10 5
9. " West Branch - - - - -	197 6 3	- - -	- - -	- - -	- - -	14 17 11	325 0 8
10. Lauder and Kelso - - - - -	46 12 4	- - -	- - -	- - -	- - -	y 2,178 19 4	2,889 17 5
11. Liddesdale - - - - -	- - -	- - -	50 0 0	- - -	- - -	57 8 0	1,075 9 8
12. Selkirk and St. Boswells - - - - -	- - -	- - -	- - -	- - -	- - -	11 3 5	89 8 0
£	1,069 16 10	- - -	104 8 7	- - -	1,221 0 0	2,433 4 8	9,499 2 11

(Continued from page 27.)

a Including 1,000*l.* postponed debt.
g Including interest on postponed debt.
n Including 415*l.* 8*s.* 8*d.* due to Glasgow and Kilmarnock Trust.
s Including 4,405*l.* postponed debt.

b No interest paid on 9,100*l.*
h Including interest accumulated.
o Including 6,400*l.* due to Paisley and Clerksbridge Road.
t Only 15 dividends, amounting to 28*l.* 14*s.* 2*d.* per cent., have been paid.

c Including 566*l.* 17*s.* 2*d.* at 4 per cent.
i Including 984*l.* at 4 per cent.
u Half the free rents payable on 10,264*l.* 18*s.* 8*d.*

DEBTS.						ARREARS OF INCOME.						
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.		
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.		
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9,500 0 0	4	-	-	693 10 3	10,193 10 3	-	-	44 6 2	-	44 6 2	-	-
4,380 5 10	5	-	5,573 13 5	2 7 2	9,956 6 5	-	-	134 10 2	-	134 10 2	-	-
5,950 0 0	4	-	-	-	5,950 0 0	-	-	-	131 4 1	131 4 1	-	-
3,544 0 0	4	-	-	-	3,544 0 0	-	-	40 0 0	144 6 11	184 6 11	-	-
10,500 0 0	4	-	-	-	10,500 0 0	-	-	100 0 0	242 11 4	342 11 4	-	-
600 0 0	4	-	-	-	600 0 0	-	-	-	190 7 2	190 7 2	-	-
1,718 6 3	3½ to 5	-	783 1 1	209 6 9	2,710 14 1	-	-	59 11 9	-	59 11 9	-	-
12,457 5 6	5	-	8,504 9 8	-	20,961 15 2	-	-	159 8 10	102 1 4	261 10 2	-	-
500 0 0	4	-	-	-	500 0 0	49 11 8	-	-	391 10 8	441 2 4	-	-
9,100 0 0	4	-	-	-	9,100 0 0	14 0 0	-	-	193 14 3	207 14 3	-	-
7,075 0 0	5	-	-	36 9 0	7,111 9 0	-	-	-	-	-	-	-
9,047 6 2	5	-	14,474 0 6	-	23,521 6 8	-	-	22 7 11	106 0 11	128 8 10	-	-
42,106 0 9	5	-	29,460 19 9	-	71,567 0 6	-	-	242 4 6	-	242 4 6	-	-
4,280 0 0	4	-	4,631 12 10	-	8,911 12 10	-	-	-	41 1 4	41 1 4	-	-
5,543 14 0	5	-	14,552 3 9	121 7 3	20,217 5 0	-	-	60 12 5	-	60 12 5	-	-
13,493 18 9	5	-	16,561 7 10	-	30,055 6 7	-	-	13 17 6	156 12 6	170 10 0	-	-
12,215 0 0	4	-	-	719 14 3	12,934 14 3	-	-	-	-	-	-	-
2,988 11 0	4 & 4½	-	690 12 3	-	3,679 3 3	-	-	-	339 15 6	339 15 6	-	-
-	-	-	-	-	-	-	-	-	2,948 17 11	2,948 17 11	-	-
-	-	-	-	-	-	-	-	-	75 11 9	1,948 15 0	-	-
9,940 0 0	4 & 4½	-	1,294 14 7	352 3 2	11,586 17 9	-	-	-	-	-	-	-
9,906 4 10	3½ & 4	-	253 19 1	-	10,160 3 11	-	-	-	83 8 8	83 8 8	-	-
2,224 10 2	4 & 5	-	-	-	2,224 10 2	-	-	-	8 1 6	8 1 6	-	-
10,076 13 3	4½	-	45,756 12 0	-	55,833 5 3	-	-	-	944 10 3	944 10 3	-	-
5,873 2 11	5	-	5,183 11 1	-	11,056 14 0	-	-	-	9 15 11	9 15 11	-	-
1,300 0 0	5	-	469 0 0	-	1,769 0 0	-	-	-	4 12 1	4 12 1	-	-
113,208 19 2	5	-	7,517 15 0	-	20,726 14 2	-	-	28 3 9	176 11 8	204 15 5	-	-
6,391 8 10	5	-	1,969 16 4	-	8,361 5 2	89 0 0	-	30 0 0	318 9 5	437 9 5	-	-
213,920 7 5	-	-	157,677 9 2	2,134 17 10	373,732 14 5	152 11 8	-	2,808 6 3	6,609 5 2	9,570 3 1	-	-
4,000 0 0	4½ & 5	1,154 4 1	-	403 2 7	5,557 6 8	-	-	-	-	-	-	-
-	-	2 2 9	-	268 5 4	270 8 1	3 13 4	-	1415 8 8	-	419 2 0	-	-
36,514 8 0	4 to 5	2,238 3 8	9,693 12 0	1,330 6 4	49,776 10 0	-	-	1,421 10 5	-	1,421 10 5	-	-
11,000 0 0	4½ & 5	6,437 6 10	-	445 2 2	17,882 9 0	-	-	308 14 11	-	308 14 11	-	-
15,317 6 8	4½	-	-	-	15,317 6 8	-	-	-	10 6 1	10 6 1	-	-
3,230 0 0	4½ & 5	113 0 0	1,276 10 8	1,346 7 5	5,965 18 1	-	-	7,261 6 6	-	7,261 6 6	-	-
670 0 0	4	6 1 7	445 4 0	7 11 8	1,128 17 3	-	-	530 0 0	-	530 0 0	-	-
51,883 4 9	5	-	-	-	51,883 4 9	-	-	-	507 19 10	507 19 10	-	-
122,614 19 5	-	9,950 18 11	11,415 6 8	3,800 15 6	147,782 0 6	3 13 4	-	9,937 0 6	518 5 11	10,458 19 9	-	-
502 10 0	5	-	-	-	502 10 0	-	-	-	263 17 8	263 17 8	-	-
-	-	-	-	-	-	-	-	-	145 1 6	145 1 6	-	-
7,469 0 0	5	-	33,064 14 8	-	40,533 14 8	-	-	-	942 7 1	942 7 1	-	-
19,264 18 8	u 4	-	142 18 3	293 13 8	19,701 10 7	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	176 16 11	176 16 11	-	-
-	-	-	-	-	-	-	-	-	1,318 0 5	1,318 0 5	-	-
3,000 0 0	5	-	5,540 0 0	-	8,540 0 0	-	-	-	57 3 10	57 3 10	-	-
3,059 13 4	5	-	873 7 3	7 18 1	3,940 18 8	-	-	-	-	-	-	-
2,550 0 0	5	-	2,130 0 0	-	4,680 0 0	-	-	-	409 5 8	409 5 8	-	-
-	-	-	-	2,205 6 8	2,205 6 8	-	-	7 13 0	-	7 13 0	-	-
5,000 0 0	5	-	14,882 5 10	-	19,882 5 10	299 10 0	-	54 3 5	1,132 16 6	1,486 9 11	-	-
-	-	-	-	9 16 0	9 16 0	-	-	11 16 0	-	11 16 0	-	-
40,846 2 0	-	-	56,633 6 0	2,516 14 5	99,996 2 5	299 10 0	-	73 12 5	4,445 9 7	4,818 12 0	-	-

d No arrears stated.

k Including 1,130l. due to other roads.

p Including 7,000l. due from other roads.

x No interest has been paid on 1,200l.

e Including 30l. to Glenlíchorn Road.

l Due from Gorbals Road.

q Including 50l. to Barnsford Road.

y Including 2,137l. 12s. 4d. to Jedburgh District, 1st Assignment.

f Lent at interest.

m Including 630l. to Glasgow and Kilmarnock Trust.

r Due from Barnsford Road.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ettrick - - -	54 0 1	- - -	39 4 3	- - -	1 0 9	- - -	40 5 0
2. Selkirkshire - - -	31 11 9	- - -	476 1 5	- - -	3 5 3	- - -	479 6 8
£	85 11 10	- - -	515 5 8	- - -	4 6 0	- - -	519 11 8
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - -	114 15 5	- - -	25 0 0	- - -	4 14 8	- - -	29 14 8
2. Denny to Fintry Branch - - -	404 18 7	- - -	160 0 0	- - -	10 8 11	- - -	170 8 11
3. Kerse Road and Bridge - - -	- - -	86 1 7	353 0 0	- - -	- - -	- - -	353 0 0
4. Linlithgow Bridge to Stirling, &c. - - -	714 2 7	- - -	2,533 0 0	- - -	20 17 1	- - -	2,553 17 1
5. Redrow to Peathill - - -	8 14 9	- - -	424 0 0	- - -	43 1 5	- - -	467 1 5
6. Stirling to Drymen Bridge - - -	226 18 0	- - -	653 6 3	- - -	6 19 8	- - -	660 5 11
7. West Stirlingshire, First District - - -	- - -	343 4 2	1,041 0 0	- - -	177 5 4	- - -	1,218 5 4
8. " " Second District - - -	556 1 0	- - -	2,762 0 0	- - -	59 15 5	- - -	2,821 15 5
9. " " Third District - - -	439 13 6	- - -	751 0 0	- - -	60 3 2	- - -	811 3 2
£	2,465 3 10	429 5 9	8,702 6 3	- - -	383 5 8	- - -	9,085 11 11
COUNTY OF SUTHERLAND.							
* * Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	1,562 14 4	- - -	- - -	- - -	5 166 8 0	- - -	166 8 0
2. Wigtown Roads - - -	- - -	428 12 11	280 0 0	- - -	- - -	- - -	280 0 0
£	1,562 14 4	428 12 11	280 0 0	- - -	166 8 0	- - -	446 8 0

a Including materials, &c.

(Continued from page 31.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE
COUNTY OF SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ettrick - - -	21 3 1	- - -	- - -	- - -	- - -	5 2 10	42 19 5
2. Selkirkshire - - -	- - -	13 10 0	20 0 0	- - -	- - -	24 0 8	458 4 8
£	21 3 1	13 10 0	20 0 0	- - -	- - -	29 3 6	501 4 1
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - -	- - -	- - -	- - -	- - -	- - -	0 2 7	25 2 7
2. Denny to Fintry Branch - - -	- - -	- - -	165 0 0	- - -	- - -	9 16 6	334 18 8
3. Kerse Road and Bridge - - -	138 0 0	- - -	13 10 0	- - -	- - -	415 4	331 10 4
4. Linlithgow Bridge to Stirling, &c. - - -	882 5 0	- - -	- - -	- - -	- - -	213 17 1	2,530 19 5
5. Redrow to Peathill - - -	196 10 2	- - -	- - -	- - -	- - -	12 19 0	449 2 8
6. Stirling to Drymen Bridge - - -	168 1 10	- - -	- - -	- - -	- - -	19 18 8	601 17 8
7. West Stirlingshire, First District - - -	270 7 10	- - -	- - -	- - -	- - -	107 1 3	1,134 1 9
8. " " Second District - - -	177 16 9	- - -	- - -	- - -	1,000 0 0	63 10 11	2,759 12 5
9. " " Third District - - -	30 6 4	- - -	- - -	- - -	- - -	17 0 6	1,027 14 7
£	1,863 7 11	- - -	178 10 0	- - -	1,000 0 0	449 1 10	9,195 0 1
COUNTY OF SUTHERLAND.							
* * Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	- - -	- - -	60 0 0	- - -	- - -	- - -	75 11 1
2. Wigtown Roads - - -	19 6 2	- - -	20 0 0	- - -	- - -	23 19 6	285 17 0
£	19 6 2	- - -	80 0 0	- - -	- - -	23 19 6	361 8 1

a Uncertain, interest being according to income.

e Including 700*l.* lent by other districts.

b Interest on 2,000*l.* postponed.

f No interest paid upon 4,500*l.* postponed debt.

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For Her Majesty's Stationery Office.

TURNPIKE TRUSTS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Income and Expenditure

OF THE SEVERAL

TURNPIKE TRUSTS

IN

SCOTLAND,

BETWEEN THE TERM OF WHITSUNDAY 1862, AND THE TERM OF
WHITSUNDAY 1863.

PURSUANT TO THE ACT 13 & 14 VICT. CAP. 31.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

AN ABSTRACT OF THE GENERAL STATEMENTS OF THE INCOME

1.		2.		3.		INCOME.									
NAMES OF COUNTIES.		Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.		5. Revenue from Fines.		6. Revenue from Incidental Receipts.		7. Amount of Money borrowed on the Security of the Tolls.		8. TOTAL INCOME.	
SCOTLAND.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.	
ABERDEEN -	Trusts. - 33	7,971	9 3	276	11 11	8,105	17 0	-	-	975	5 5	-	-	9,081	2 5
ARGYLL <i>a</i> -	- - -	—		—		—		—		—		—		—	
AYR -	- 17	5,817	2 4	849	17 11	15,288	14 0	-	-	743	12 8	40	0 0	16,072	6 8
BANFF -	- 15	2,041	12 10	429	9 0	2,484	5 11	-	-	36	2 4	-	-	2,520	8 3
BERWICK -	- 9	15,001	8 7	33	14 11	4,656	6 5	-	-	381	4 10	-	-	5,037	11 3
BUTE <i>a</i> -	- - -	—		—		—		—		—		—		—	
CAITHNESS -	- -	—		—		—		—		—		—		—	
CLACKMANNAN -	3	58	15 4	2	2 3	3,196	15 10	-	-	9	9 3	-	-	3,206	5 1
DUMBARTON -	8	2,964	4 2	792	10 8	4,924	8 2	-	-	703	18 10	-	-	5,628	7 0
DUMFRIES -	- 8	6,132	13 8	837	0 10	6,273	14 11	-	-	184	8 7	-	-	6,458	3 6
EDINBURGH -	4	775	19 10	1,794	0 3	19,954	9 7	-	-	1,422	2 4	-	-	21,376	11 11
ELGIN -	- 6	237	19 1	202	14 11	1,495	0 5	-	-	101	0 1	500	0 0	2,096	0 6
FIFE -	- 7	3,195	17 9	98	10 2	10,170	13 0	-	-	772	15 6	-	-	10,943	8 6
FORFAR -	- 17	3,979	10 9	4,404	11 7	8,378	14 6	-	-	104	16 0	157	11 3	8,641	1 9
HADDINGTON -	5	585	0 7	493	1 9	4,025	4 6	-	-	251	15 1	-	-	4,276	19 7
INVERNESS -	- 2	2,539	18 6	128	5 8	2,610	18 0	-	-	10,832	9 7	-	-	13,443	7 7
KINCARDINE -	6	6,186	16 6	-	-	1,853	11 0	-	-	338	0 6	-	-	2,191	11 6
KINROSS -	- 4	987	6 6	29	7 10	1,917	8 11	-	-	176	14 4	-	-	2,094	3 3
KIRKCUDBRIGHT -	1	-	-	29	13 6	2,466	18 6	-	-	642	11 11	-	-	3,109	10 5
LANARK -	- 22	17,952	7 5	1,023	2 8	47,598	9 3	-	-	1,175	4 9	-	-	48,773	14 0
LINLITHGOW -	3	1,499	1 7	-	-	2,299	15 2	-	-	33	7 7	-	-	2,333	2 9
NAIRN -	- 1	3	19 1	-	-	159	0 0	-	-	0	12 5	-	-	159	12 5
ORKNEY <i>b</i> -	- - -	—		—		—		—		—		—		—	
PEEBLES -	- 7	633	4 1	2	10 7	2,070	17 3	-	-	15	5 4	-	-	2,086	2 7
PERTH -	- 28	6,609	5 2	2,134	17 10	15,150	0 8	-	-	436	19 5	-	-	15,587	0 1
RENFREW -	- 8	518	5 11	3,800	15 6	16,064	6 4	-	-	74	5 9	1,000	0 0	17,138	12 1
ROSS AND CROMARTY <i>a</i> -		—		—		—		—		—		—		—	
ROXBURGH -	- 12	4,445	9 7	2,516	14 5	5,819	8 11	-	-	833	11 2	-	-	6,653	0 1
SELKIRK -	- 2	103	19 5	-	-	560	9 0	-	-	5	4 11	-	-	565	13 11
STIRLING -	- 9	2,250	2 5	323	12 6	7,906	2 3	-	-	243	11 8	-	-	8,149	13 11
SUTHERLAND <i>a</i> -	- -	—		—		—		—		—		—		—	
WIGTOWN -	- 2	1,653	11 3	434	9 11	274	0 0	-	-	377	0 6	300	0 0	951	0 6
TOTAL -	239	94,145	1 7	20,637	16 7	195,705	9 6	-	-	20,871	10 9	1,997	11 3	218,574	11 6

^a See INVERNESS, "Highland Roads and Bridges."^b No Returns.

AND EXPENDITURE OF THE SEVERAL TURNPIKE AND BRIDGE TRUSTS IN SCOTLAND, between the Term of WHITSUNDAY 1862 and the Term of WHITSUNDAY 1863, pursuant to the 12th & 13th Vict. Cap. 31.

EXPENDITURE.																	DEBTS.						ARREARS OF INCOME.				
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.	Bonded or Mortgage Debts.	Rate of Interest per Cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Average.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
5,123 4 0	- - -	- - -	- - -	75 15 2	236 6 3	- - -	339 8 6	428 12 0	70 12 9	1,655 10 8	- - -	26 12 8	- - -	796 13 7	446 14 3	9,199 9 10	225,534 2 9	4 ³ / ₄	- - -	183,699 6 5	313 14 4	409,747 3 6	159 9 5	- - -	699 16 6	7,890 4 3	8,749 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,968 12 11	819 17 6	4,905 13 4	66 17 4	63 8 10	834 6 9	391 8 2	287 17 8	805 18 9	52 6 11	1,164 19 2	- - -	3,408 4 8	- - -	30 0 0	690 12 8	18,490 4 8	75,953 12 2	5	3,026 3 0	69,178 11 11	1,270 3 10	149,428 10 11	72 1 9	- - -	- - -	3,819 10 3	3,891 10 0
1,512 11 11	- - -	- - -	- - -	- - -	10 10 3	81 17 0	62 16 10	127 6 0	- - -	561 4 5	- - -	- - -	- - -	- - -	45 19 9	2,402 6 2	44,526 18 7	5	- - -	235,671 10 5	411 9 7	280,609 18 7	26 3 8	- - -	- - -	2,141 15 6	2,167 10 0
2,177 7 7	- - -	381 10 8	- - -	7 0 0	60 16 1	- - -	174 19 0	223 17 6	169 17 7	787 6 3	- - -	191 15 11	- - -	740 8 10	184 14 1	5,099 13 6	55,087 7 10	2 ¹ / ₂	- - -	18,824 3 1	126 1 7	74,037 12 6	74 2 4	- - -	54 15 0	15,031 13 0	15,160 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
894 16 6	289 15 5	162 18 6	- - -	- - -	49 19 8	- - -	70 0 0	180 4 0	- - -	1,385 3 5	- - -	19 10 3	- - -	- - -	101 1 6	3,153 9 3	53,310 0 0	3 ³ / ₄	- - -	- - -	- - -	53,310 0 0	16 6 8	- - -	14 0 6	109 8 11	139 10 0
1,907 9 2	115 9 3	796 9 9	- - -	19 5 7	192 12 1	73 10 0	107 15 0	251 0 0	345 7 8	777 14 9	- - -	344 1 1	- - -	500 0 0	319 19 0	5,750 13 4	58,560 18 11	4 ¹ / ₂	1,596 3 2	14,802 8 10	874 11 4	75,834 2 3	10 0 0	- - -	3,944 8 2	2,923 18 6	6,878 10 0
2,728 4 8	172 6 4	953 18 11	- - -	6 14 6	294 12 4	60 0 0	271 7 5	568 0 0	126 12 10	661 13 7	- - -	306 6 8	- - -	- - -	262 8 10	6,412 6 1	39,320 19 3	4 ¹ / ₂	- - -	13,977 8 7	985 12 4	54,284 0 2	23 10 0	- - -	54 0 0	6,327 2 7	6,404 10 0
9,654 1 3	3,352 4 2	- - -	265 12 9	60 12 7	714 8 4	- - -	430 4 7	1,372 1 8	26 13 6	343 5 5	- - -	3,696 2 10	- - -	532 3 11	381 9 0	20,829 0 0	4,312 10 0	4	- - -	- - -	1,053 3 5	5,365 13 5	- - -	- - -	- - -	582 14 11	582 10 0
786 12 2	- - -	- - -	- - -	- - -	4 9 3	64 19 0	49 8 0	102 2 0	25 11 11	333 12 10	- - -	- - -	- - -	583 10 1	80 0 9	2,030 6 0	8,987 7 11	4 ¹ / ₂	3 0 0	21 8 9	130 11 5	9,142 8 1	- - -	- - -	- - -	231 10 1	231 10 0
6,231 14 1	1,548 14 7	800 7 10	- - -	189 8 11	352 12 0	140 5 9	176 12 6	716 13 6	- - -	327 0 0	- - -	403 8 10	2 6 9	866 0 0	297 4 3	12,052 9 0	16,900 0 0	4	52 0 0	- - -	348 2 6	17,300 2 6	95 1 8	35 0 0	206 17 8	2,336 9 7	2,673 10 0
3,455 8 7	387 1 4	547 3 6	60 0 7	27 6 8	352 9 1	95 0 0	264 18 6	520 16 1	105 13 11	2,247 10 6	- - -	237 0 0	2 7 6	419 0 0	374 2 10	9,095 19 1	83,326 18 3	3 ¹ / ₂	- - -	6,237 8 7	4,449 14 4	94,014 1 2	56 19 3	- - -	39 10 7	3,569 16 2	3,666 10 0
2,295 12 9	805 4 10	17 2 9	- - -	- - -	73 19 5	- - -	160 0 0	250 10 0	380 10 6	335 14 10	- - -	76 15 2	- - -	- - -	51 18 4	4,447 8 7	12,412 9 11	4	- - -	- - -	397 8 7	12,809 18 6	208 15 6	18 0 0	318 17 10	318 18 5	864 10 0
10,004 17 11	- - -	- - -	- - -	- - -	95 2 10	- - -	247 19 0	1,380 1 3	292 18 1	- - -	312 10 0	442 4 3	- - -	- - -	850 8 3	13,626 1 7	13,700 0 0	Annuity.	- - -	- - -	- - -	13,700 0 0	- - -	- - -	- - -	2,228 18 10	2,228 10 0
929 10 1	- - -	- - -	7 16 7	- - -	12 17 10	19 16 6	83 2 6	83 19 6	- - -	864 9 0	- - -	- - -	- - -	- - -	85 14 10	2,087 6 10	31,139 1 3	4	- - -	13,918 9 11	- - -	45,057 11 2	86 15 10	- - -	200 10 7	6,291 1 2	6,578 10 0
432 13 11	162 12 10	384 12 8	- - -	- - -	71 11 2	133 8 0	189 9 1	170 0 0	4 0 6	721 0 0	- - -	- - -	- - -	- - -	58 17 0	2,328 5 2	40,250 12 10	4 ¹ / ₂	512 10 0	5,444 10 3	52 14 3	46,260 7 4 ¹ / ₂	250 13 4	45 0 0	- - -	776 11 0	1,073 10 0
1,000 9 9	51 13 6	1,053 4 0	- - -	0 16 9	42 9 2	60 0 0	50 0 0	200 0 0	99 19 3	519 16 10	- - -	- - -	- - -	- - -	332 4 7	3,410 13 10	1,650 0 0	4	- - -	- - -	330 16 11	1,980 16 11	202 18 4	- - -	- - -	- - -	202 10 0
19,374 12 10	1,629 14 10	5,653 3 4	32 10 0	24 13 11	2,863 15 2	740 9 7	667 10 0	1,132 15 0	1,967 3 2	5,988 1 11	105 0 0	2,296 16 8	488 2 3	8,402 10 7	1,081 4 8	52,448 3 11	258,818 19 7	4 ³ / ₄	679 3 8	118,107 2 4	1,256 16 11	378,862 2 6	49 12 7	60 8 0	673 11 3	14,511 11 9	15,295 10 0
845 3 5	8 8 0	429 8 1	- - -	- - -	119 7 0	- - -	60 0 0	92 0 0	117 14 8	212 15 5	- - -	650 10 5	- - -	500 0 0	77 5 7	3,103 12 7	5,577 9 9	3 ³ / ₄	- - -	- - -	73 8 10	5,650 18 7	71 15 8	- - -	- - -	802 0 7	878 10 0
79 14 3	- - -	- - -	- - -	- - -	- - -	7 19 0	20 0 0	22 10 0	- - -	20 12 8	- - -	- - -	- - -	- - -	5 19 9	156 15 8	536 0 0	4	- - -	- - -	- - -	536 0 0	- - -	- - -	- - -	6 15 10	6 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
797 12 6	97 6 8	- - -	- - -	0 15 0	84 5 7	65 0 0	19 11 1	226 3 0	9 2 5	346 6 5	249 18 5	74 12 6	- - -	- - -	40 10 0	2,011 3 7	17,282 19 11	3 ¹ / ₂	536 10 7	3,491 9 7	5 3 8	21,316 3 9	168 3 8	90 0 0	0 5 8	710 16 2	969 10 0
6,317 8 2	464 19 11	1,199 9 0	- - -	97 13 5	300 5 9	70 2 6	379 1 0	784 8 0	60 9 6	3,955 5 6	- - -	264 17 5	- - -	133 4 6	565 5 8	14,592 10 4	213,787 2 11	4 ¹ / ₂	- - -	164,910 1 1	1,540 14 0	380,237 18 0	180 13 4	- - -	2,854 6 3	7,009 11 1	10,044 10 0
3,718 14 4	225 12 2	7,139 3 1	- - -	39 8 8	847 14 0	- - -	397 10 0	243 13 10	288 18 1	2,536 11 10	- - -	200 0 0	- - -	2,583 16 4	389 16 5	18,610 18 9	121,031 3 1	4 ³ / ₄	9,959 9 1	12,743 3 8	5,143 5 8	148,877 1 6	- - -	- - -	9,945 13 11	388 9 5	10,334 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,345 18 5	- - -	744 17 3	- - -	15 17 10	360 5 4	31 10 0	177 13 4	442 18 0	49 2 1	828 8 4	- - -	22 0 3	- - -	281 7 6	272 0 6	5,571 18 10	34,200 14 6	4 ¹ / ₂	- - -	29,527 13 0	2,079 9 0	65,807 16 6	304 0 3	- - -	29 16 5	5,089 5 5	5,423 10 0
246 14 6	37 8 4	- - -	- - -	- - -	41 7 3	- - -	45 0 0	69 10 11	- - -	21 3 6	13 10 0	6 2 7	- - -	- - -	23 7 9	504 4 10	875 0 2	2 ¹ / ₂	- - -	- - -	- - -	875 0 2	- - -	- - -	5 0 0	165 8 6	170 10 0
4,303 11 9	96 9 8	77 5 7	- - -	25 11 0	19 6 0	- - -	281 0 0	388 15 0	3 7 6	1,808 16 8	- - -	11 5 0	- - -	1,000 0 0	355 9 9	8,370 17 11	68,444 15 9	4 ¹ / ₂	- - -	8,767 0 0	292 0 3	77,503 16 0	20 0 0	- - -	700 0 0	1,997 6 2	2,717 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 3 10	9 14 6	180 18 11	- - -	- - -	33 5 10	7 2 0	9 10 0	30 0 0	- - -	15 2 3	- - -	96 0 0	- - -	- - -	29 9 2	490 6 6	300 0 0	4 ¹ / ₂	- - -	- - -	46 7 5	346 7 5	- - -	- - -	19 5 5	1,726 2 9	1,745 10 0
92,212 1 3	10,274 13 10	25,418 7 2	432 17 3	654 8 10	8,068 14 5	2,042 7 6	5,022 14 0	*10,813 16 0	4,196 2 10	28,419 6 2	680 18 5	12,774 7 2	492 16 6	17,368 15 4	7,403 19 2	226,276 5 10	1,485,827 5 4	- -	16,364 19 6	899,521 16 5	21,181 10 2	2,422,895 11 5	2,077 3 3	267 13 5	19,741 10 4	86,987 0 10	109,073 10 0

(Signed) THOMAS GEORGE BARING.

AN ABSTRACT of the General Statements of the INCOME and EXPENDITURE
of the several TURNPIKE TRUSTS in SCOTLAND, between the Term of
Whitsunday 1862 and the Term of Whitsunday 1863,—viz.

County of ABERDEEN	-	-	33 Trusts		
— ARGYLL <i>a</i>	-	-	-	}	p. 6-9
— AYR	-	-	17 Trusts		
— BANFF	-	-	15 Trusts	}	p. 10-13
— BERWICK	-	-	9 Trusts		
— BUTE <i>a</i>	-	-	-		
— CAITHNESS <i>a</i>	-	-	-		
— CLACKMANNAN	-	-	3 Trusts	}	p. 14-17
— DUMBARTON	-	-	8 Trusts		
— DUMFRIES	-	-	8 Trusts		
— EDINBURGH	-	-	4 Trusts		
— ELGIN	-	-	6 Trusts		
— FIFE	-	-	7 Trusts		
— FORFAR	-	-	17 Trusts	}	p. 18-21
— HADDINGTON	-	-	5 Trusts		
— INVERNESS	-	-	2 Trusts		
— KINCARDINE	-	-	6 Trusts		
— KINROSS	-	-	4 Trusts		
— KIRKCUDBRIGHT	-	-	1 Trust	}	p. 22-25
— LANARK	-	-	22 Trusts		
— LINLITHGOW	-	-	3 Trusts		
— NAIRN	-	-	1 Trust		
— ORKNEY <i>b</i>	-	-	-	}	p. 26-29
— PEEBLES	-	-	7 Trusts		
— PERTH	-	-	28 Trusts	}	p. 30-33
— RENFREW	-	-	8 Trusts		
— ROSS AND CROMARTY <i>a</i>	-	-	-		
— ROXBURGH	-	-	12 Trusts	}	p. 30-33
— SELKIRK	-	-	2 Trusts		
— STIRLING	-	-	9 Trusts		
— SUTHERLAND <i>a</i>	-	-	-	}	p. 30-33
— WIGTOWN	-	-	2 Trusts		

a See INVERNESS, "Highland Roads and Bridges."

b No Returns.

SCOTLAND.

1.	2.	3.	INCOME.				
NAMES OF TRUSTS.	Balance in Treasurers' Hands on last Account.	Balance due to the Treasurers on last Account.	4.	5.	6.	7.	8.
			Revenue received from Tolls.	Revenue from Fines.	Revenue from Incidental Receipts.	Amount of Money borrowed on the Security of the Tolls.	TOTAL INCOME.
COUNTY OF ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alford - - - - -	66 15 7	- - -	217 0 0	- - -	0 15 8	- - -	217 15 8
2. Boyndlie - - - - -	122 11 8	- - -	154 0 0	- - -	1 7 1	- - -	155 7 1
3. Bridge of Dee - - - - -	6 6 5	- - -	120 0 0	- - -	4 0 0	- - -	124 0 0
4. Buchan - - - - -	66 14 8	- - -	213 5 9	- - -	1 12 7	- - -	214 18 4
5. Charleston - - - - -	56 5 7	- - -	227 0 0	- - -	0 11 6	- - -	227 11 6
6. Corgarff - - - - -	138 13 4	- - -	28 0 0	- - -	1 11 4	- - -	29 11 4
7. Cortibrae - - - - -	248 19 4	- - -	311 8 8	- - -	3 3 7	- - -	314 12 3
8. Deeside - - - - -	163 18 9	- - -	486 0 0	- - -	2 2 2	- - -	488 2 2
9. Donside - - - - -	685 16 8	- - -	337 8 10	- - -	13 15 11	- - -	351 4 9
10. Echt and Midmar - - - - -	68 1 8	- - -	164 0 0	- - -	0 15 9	- - -	164 15 9
11. Ellon, Peterhead, and Fraserburgh	613 18 2	- - -	1,254 2 0	- - -	- - -	- - -	1,254 2 0
12. Fyvie - - - - -	8 0 2	- - -	129 16 8	- - -	- - -	- - -	129 16 8
13. Gardensmill - - - - -	230 7 10	- - -	128 0 0	- - -	4 12 0	- - -	132 12 0
14. Huntly - - - - -	587 15 11	- - -	453 0 0	- - -	b 331 2 2	- - -	784 2 2
15. Inch and West Foudland - - - - -	79 10 0	- - -	70 0 4	- - -	c 305 13 2	- - -	375 13 6
16. Inverury - - - - -	3,653 7 9	- - -	821 0 0	- - -	136 15 0	- - -	957 15 0
17. Inverury and Fergue - - - - -	62 4 9	- - -	187 0 0	- - -	1 16 0	- - -	188 16 0
18. Kemnay - - - - -	- - -	0 1 5	35 17 10	- - -	6 1 4	- - -	41 19 2
19. Kinnethmont - - - - -	0 5 8	- - -	50 0 0	- - -	- - -	- - -	50 0 0
20. Kintore and Alford - - - - -	102 0 6	- - -	115 0 0	- - -	1 8 8	- - -	116 8 8
21. Longside - - - - -	- - -	116 19 5	283 18 0	- - -	0 17 6	- - -	284 15 6
22. Newburgh - - - - -	10 2 5	- - -	61 0 0	- - -	0 0 5	- - -	61 0 5
23. New Pittligo - - - - -	- - -	149 2 6	28 10 0	- - -	- - -	- - -	28 10 0
24. Old Meldrum - - - - -	176 14 8	- - -	181 0 0	- - -	d 103 0 11	- - -	284 0 11
25. Raemoir and Lumphanan - - - - -	76 18 5	- - -	90 0 0	- - -	1 11 5	- - -	91 11 5
26. Rhynie - - - - -	57 0 2	- - -	227 7 1	- - -	2 6 5	- - -	229 13 6
27. Sheelagreen - - - - -	79 1 4	- - -	108 0 0	- - -	0 5 8	- - -	108 5 8
28. Skene - - - - -	295 5 11	- - -	732 0 11	- - -	1 18 0	- - -	733 18 11
29. Strichen - - - - -	- - -	- - -	58 9 7	- - -	- - -	- - -	58 9 7
30. Strichen and Fraserburgh - - - - -	- - -	10 8 7	110 18 0	- - -	39 16 5	- - -	150 14 5
31. Tarland - - - - -	185 8 7	- - -	38 0 0	- - -	3 8 5	- - -	41 8 5
32. Turriff - - - - -	119 12 9	- - -	583 3 4	- - -	4 15 0	- - -	587 18 4
33. Udney - - - - -	9 10 7	- - -	101 10 0	- - -	0 1 4	- - -	101 11 4
** Highland Roads and Bridges (see INVERNESS).	—	—	—	—	—	—	—
£	7,971 9 3	276 11 11	8,105 17 0	- - -	975 5 5	- - -	9,081 2 5
COUNTY OF ARGYLL.	—	—	—	—	—	—	—
** Highland Roads and Bridges (see INVERNESS).	—	—	—	—	—	—	—
COUNTY OF AYR.	—	—	—	—	—	—	—
1. Ayr - - - - -	3,071 14 11	- - -	3,322 10 8	- - -	354 5 4	- - -	3,676 16 0
Beith District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2. Clerksbridge & Maichbridge Road - - - - -	1,160 6 9	- - -	1,105 6 9	- - -	8 3 4	- - -	1,113 10 1
3. Kersebridge Road - - - - -	- - -	175 8 5	308 0 0	- - -	- - -	40 0 0	348 0 0
4. Oldhall Bridge Road - - - - -	3 12 9	- - -	79 0 0	- - -	0 0 7	- - -	79 0 7
5. Girvan - - - - -	330 4 2	- - -	1,046 10 3	- - -	5 0 4	- - -	1,051 10 7
Irvine District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
6. Fergus-hill Road - - - - -	138 1 1	- - -	122 8 4	- - -	11 15 4	- - -	134 3 8
7. Girdle Road - - - - -	36 18 9	- - -	45 4 0	- - -	1 12 7	- - -	46 16 7
8. Kelly Bridge Road - - - - -	257 16 5	- - -	1,702 2 0	- - -	94 4 10	- - -	1,796 6 10
9. Stewarton Road - - - - -	35 14 5	- - -	283 1 9	- - -	6 14 3	- - -	289 16 0
10. Kilmarnock - - - - -	- - -	427 19 2	2,970 14 11	- - -	124 19 10	- - -	3,095 14 9
Largs District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
11. Dykehead Road - - - - -	- - -	44 5 3	111 0 0	- - -	- - -	- - -	111 0 0
12. Howrat Road - - - - -	- - -	8 16 5	135 8 0	- - -	- - -	- - -	135 8 0
Lochlibo District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
13. Lochlibo Road - - - - -	- - -	136 16 2	220 15 6	- - -	1 0 0	- - -	221 15 6
14. Monkriden Road - - - - -	- - -	56 12 6	70 0 0	- - -	- - -	- - -	70 0 0
15. Mauchline - - - - -	305 18 11	- - -	1,511 5 6	- - -	119 8 8	- - -	1,630 14 2
16. Maybole - - - - -	416 0 4	- - -	2,022 13 1	- - -	14 3 0	- - -	2,036 16 1
17. Stewarton - - - - -	60 13 10	- - -	232 13 3	- - -	2 4 7	- - -	234 17 10
£	5,817 2 4	849 17 11	15,288 14 0	- - -	743 12 8	40 0 0	16,072 6 8

a Including materials, &c.

b Including 304l. 14s. from Railway Company for deficiency of tolls.

SCOTLAND.

EXPENDITURE.

	9. Manual Labour.	10. Carriage of Materials.	11. Materials for Surface Repairs.	12. Land purchased.	13. Damage done in obtaining Materials.	14. Tradesmen's Bills.	16. Salaries of			18. Law Charges.
							15. Treasurer.	Clerk.	17. Surveyor.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. a 75 7 11	-	-	-	-	-	1 2 3	-	10 10 0	12 0 0	-
2. a 154 3 6	-	-	-	-	-	0 11 9	-	6 6 0	8 0 0	34 14 4
3. a 118 13 3	-	-	-	-	0 3 6	-	-	5 5 0	1 10 0	-
4. a 154 1 1	-	-	-	-	2 10 0	0 5 6	-	8 8 0	13 0 0	-
5. a 111 4 1	-	-	-	-	1 5 0	-	-	10 0 0	12 0 0	-
6. a 80 0 2	-	-	-	-	-	-	-	2 2 0	-	-
7. a 190 5 10	-	-	-	-	14 5 6	-	-	7 10 0	10 0 0	-
8. a 164 16 11	-	-	-	-	10 1 4	38 11 2	-	15 0 0	15 0 0	-
9. a 308 5 7	-	-	-	-	-	26 7 4	-	8 8 0	20 0 0	-
10. a 99 1 6	-	-	-	-	0 10 3	-	-	9 17 6	10 0 0	10 0 0
11. a 958 17 11	-	-	-	-	2 0 0	60 1 0	-	45 0 0	55 0 0	-
12. a 80 5 1	-	-	-	-	-	-	-	5 5 0	5 0 0	-
13. a 42 9 8	-	-	-	-	-	23 9 0	-	8 0 0	13 0 0	-
14. a 167 14 1	-	-	-	-	2 11 4	3 8 4	-	21 0 0	26 0 0	-
15. a 38 5 2	-	-	-	-	-	1 3 3	-	5 5 0	10 0 0	14 12 10
16. a 766 18 0	-	-	-	-	29 2 9	11 14 6	-	25 0 0	45 0 0	-
17. a 152 15 6	-	-	-	-	0 10 0	-	-	21 0 0	15 0 0	-
18. a 3 17 0	-	-	-	-	-	9 8 10	-	5 5 0	2 2 0	-
19. a 29 5 3	-	-	-	-	-	0 16 0	-	5 0 0	5 0 0	-
20. a 63 10 0	-	-	-	-	-	-	-	10 10 0	5 0 0	-
21. a 216 2 7	-	-	-	-	2 8 0	-	-	10 0 0	10 0 0	11 5 7
22. a 31 14 6	-	-	-	-	1 0 0	8 0 0	-	5 5 0	10 0 0	-
23. a 43 3 0	-	-	-	-	-	-	-	4 4 0	4 0 0	-
24. a 173 2 1	-	-	-	-	-	-	-	10 0 0	20 0 0	-
25. a 40 6 3	-	-	-	-	-	-	-	8 8 0	5 0 0	-
26. a 105 4 5	-	-	-	-	-	-	-	10 0 0	10 0 0	-
27. a 59 1 8	-	-	-	-	-	-	-	5 5 0	5 0 0	-
28. a 366 4 11	-	-	-	-	5 2 0	-	-	15 0 0	23 0 0	-
29. a 36 10 1	-	-	-	-	-	1 16 1	-	-	3 10 0	-
30. a 27 1 7	-	-	-	-	2 12 0	-	-	6 0 0	4 10 0	-
31. a 30 9 0	-	-	-	-	-	3 0 0	-	5 0 0	5 0 0	-
32. a 189 6 1	-	-	-	-	0 10 0	44 14 9	-	15 15 0	35 0 0	-
33. a 45 0 4	-	-	-	-	1 3 6	1 16 6	-	10 0 0	11 0 0	-
	5,123 4 0	-	-	-	75 15 2	236 6 3	-	339 8 6	428 12 0	70 12 9
1. 830 5 5	-	-	e 1,305 0 0	-	13 7 8	255 9 4	75 0 0	74 18 1	175 0 0	-
2. 388 16 0	-	-	e 490 4 1	-	12 4 6	27 6 6	21 12 5	32 8 7	44 1 10	33 5 8
3. 68 12 1	-	-	e 106 0 10	5 7 5	1 10 0	6 10 1	6 4 5	9 6 7	12 13 8	7 14 5
4. 40 15 8	-	-	e 53 6 7	-	-	2 12 3	1 11 7	2 7 5	3 4 5	-
5. 318 1 5	81 11 1	-	233 2 1	-	0 15 0	21 4 4	21 9 2	10 0 0	70 0 0	-
6. 38 6 6	12 19 6	-	4 14 10	-	-	-	3 7 1	3 7 1	3 8 6	-
7. 28 1 8	15 18 2	-	4 4 8	-	-	-	1 3 5	1 11 10	1 3 11	-
8. 616 4 10	357 4 0	-	142 19 2	1 0 0	10 0 0	173 8 5	44 18 2	48 14 2	45 16 9	-
9. 126 9 3	42 9 1	-	22 6 0	-	1 10 0	-	7 4 11	8 1 10	7 7 10	-
10. 797 19 10	-	-	e 1,346 12 11	-	-	142 11 10	75 0 0	40 0 0	201 18 0	-
11. 32 1 10	-	-	e 52 3 7	-	-	-	2 4 5	3 6 7	8 2 6	-
12. 45 4 0	-	-	e 77 0 11	-	-	0 14 2	2 14 2	4 1 3	12 5 0	-
13. 124 14 4	31 0 0	-	18 11 11	-	-	5 1 4	5 10 10	6 5 11	16 16 9	-
14. 27 13 5	5 3 1	-	2 10 2	-	2 0 0	-	1 15 0	2 3 4	5 6 3	-
15. 503 6 8	-	-	e 646 7 5	-	8 6 2	82 4 4	55 0 0	26 5 0	66 13 4	11 6 10
16. 807 8 1	273 12 7	-	400 8 2	60 9 11	13 15 6	117 4 2	55 0 0	-	110 0 0	-
17. 174 11 11	-	-	-	-	-	-	11 12 7	15 0 0	22 0 0	-
	4,968 12 11	819 17 6	4,905 13 4	66 17 4	63 8 10	834 6 9	391 8 2	287 17 8	805 18 9	52 6 11

c Including 300*l.* from Railway Company for deficiency of tolls.d Including 100*l.* 3*s.* 6*d.* from Railway Company.

e Including Carriage.

SCOTLAND.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alford - - - - -	60 0 0	- - -	- - -	- - -	- - -	15 2 0	174 2 2
2. Boyndlie - - - - -	- - -	- - -	- - -	- - -	- - -	7 12 1	211 7 8
3. Bridge of Dee - - - - -	- - -	- - -	17 12 4	- - -	- - -	3 12 0	146 16 1
4. Buchan - - - - -	2 19 5	- - -	- - -	- - -	7 0 7	7 18 5	196 3 0
5. Charleston - - - - -	44 4 8	- - -	- - -	- - -	- - -	19 2 1	197 15 10
6. Corgarff - - - - -	- - -	- - -	- - -	- - -	- - -	1 14 7	83 16 9
7. Cortibrae - - - - -	85 12 2	- - -	- - -	- - -	- - -	11 0 1	318 13 7
8. Deeside - - - - -	168 5 1	- - -	- - -	- - -	- - -	24 0 8	435 15 2
9. Donside - - - - -	- - -	- - -	- - -	- - -	- - -	15 11 9	378 12 8
10. Echt and Midmar - - - - -	- - -	- - -	- - -	- - -	- - -	9 1 1	138 10 4
11. Ellon, Peterhead, and Fraserburgh	419 7 5	- - -	- - -	- - -	- - -	71 5 8	1,611 12 0
12. Fyvie - - - - -	- - -	- - -	- - -	- - -	- - -	8 11 3	99 1 4
13. Gardensmill - - - - -	- - -	- - -	- - -	- - -	- - -	13 2 11	100 1 7
14. Huntly - - - - -	409 14 2	- - -	- - -	- - -	- - -	24 1 11	654 9 10
15. Inch and West Foudland - - - - -	24 16 0	- - -	- - -	- - -	320 0 0	16 2 9	430 5 0
16. Inverury - - - - -	- - -	- - -	- - -	- - -	- - -	24 1 0	901 16 3
17. Inverury and Fergue - - - - -	- - -	- - -	- - -	- - -	- - -	8 11 8	197 17 2
18. Kemnay - - - - -	28 0 0	- - -	- - -	- - -	- - -	2 7 7	51 0 5
19. Kinnethmont - - - - -	2 0 0	- - -	- - -	- - -	- - -	2 12 8	44 13 11
20. Kintore and Alford - - - - -	50 12 0	- - -	- - -	- - -	- - -	9 8 9	139 0 9
21. Longside - - - - -	- - -	- - -	- - -	- - -	- - -	21 5 4	271 1 6
22. Newburgh - - - - -	- - -	- - -	- - -	- - -	- - -	6 15 11	62 15 5
23. New Pitsligo - - - - -	- - -	- - -	- - -	- - -	- - -	12 15 7	64 2 7
24. Old Meldrum - - - - -	- - -	- - -	9 0 4	- - -	- - -	10 7 11	222 10 4
25. Raemoir and Lumphanan - - - - -	- - -	- - -	- - -	- - -	- - -	6 17 3	60 11 6
26. Rhynie - - - - -	- - -	- - -	- - -	- - -	- - -	11 1 10	136 6 3
27. Sheelagreen - - - - -	36 18 11	- - -	- - -	- - -	36 4 11	7 11 0	150 1 6
28. Skene - - - - -	217 9 9	- - -	- - -	- - -	86 19 1	19 6 3	733 2 0
29. Strichen - - - - -	14 0 4	- - -	- - -	- - -	- - -	2 13 1	58 9 7
30. Strichen and Fraserburgh - - - - -	91 10 9	- - -	- - -	- - -	- - -	8 13 0	140 7 4
31. Tarland - - - - -	- - -	- - -	- - -	- - -	- - -	2 5 7	45 14 7
32. Turriff - - - - -	- - -	- - -	- - -	- - -	346 9 0	31 8 11	663 3 9
33. Uduy - - - - -	- - -	- - -	- - -	- - -	- - -	10 11 8	79 12 0
** Highland Roads and Bridges (see INVERNESS).	£ 1,655 10 8	- - -	26 12 8	- - -	796 13 7	446 14 3	9,199 9 10
COUNTY OF ARGYLL.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF AYR.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1. Ayr - - - - -	146 18 0	- - -	1,453 2 7	- - -	- - -	a 173 10 8	4,502 11 9
Beith District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2. Clerksbridge & Maichbridge Road - - - - -	- - -	- - -	828 19 5	- - -	- - -	62 11 0	1,941 10 0
3. Kersebridge Road - - - - -	16 19 10	- - -	40 15 1	- - -	- - -	4 10 5	286 4 10
4. Oldhall Bridge Road - - - - -	- - -	- - -	- - -	- - -	- - -	0 17 1	104 15 0
5. Girvan - - - - -	189 9 1	- - -	31 11 10	- - -	- - -	38 6 6	1,015 10 6
Irvine District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
6. Fergus-hill Road - - - - -	- - -	- - -	122 0 0	- - -	- - -	11 7 9	199 11 3
7. Girdle Road - - - - -	- - -	- - -	- - -	- - -	- - -	2 10 8	54 14 4
8. Kelly Bridge Road - - - - -	81 6 2	- - -	275 5 8	- - -	- - -	41 13 10	1,838 11 2
9. Stewarton Road - - - - -	- - -	- - -	29 10 6	- - -	- - -	2 15 9	247 15 2
10. Kilmarnock - - - - -	163 12 4	- - -	150 8 11	- - -	- - -	117 19 1	3,036 2 11
Largs District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
11. Dykehead Road - - - - -	- - -	- - -	- - -	- - -	- - -	6 16 3	104 15 2
12. Howrat Road - - - - -	- - -	- - -	- - -	- - -	- - -	17 18 7	159 18 1
Lochlibo District :—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
13. Lochlibo Road - - - - -	- - -	- - -	1 2 6	- - -	- - -	11 9 5	220 13 0
14. Monkriden Road - - - - -	- - -	- - -	- - -	- - -	- - -	4 2 1	50 13 4
15. Mauchline - - - - -	- - -	- - -	31 19 10	- - -	- - -	84 11 0	1,516 0 7
16. Maybole - - - - -	566 13 9	- - -	438 19 10	- - -	30 0 0	100 19 7	2,974 11 7
17. Stewarton - - - - -	- - -	- - -	4 8 6	- - -	- - -	8 13 0	236 6 0
£	1,164 19 2	- - -	3,408 4 8	- - -	30 0 0	690 12 8	18,490 4 8

a Including 63l. 7s. 11d. to other Districts.

(Continued from page 7.)

SCOTLAND.

DEBTS.						ARREARS OF INCOME.						
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.		
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.		
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
1. 3,190 3 1	4	-	1,229 10 8	-	4,419 13 9	-	-	23 0 0	110 9 1	133 9 1		
2. 5,969 9 8	5	-	5,056 18 0	-	11,026 7 8	-	-	107 13 0	66 11 1	174 4 1		
3. -	-	-	-	16 9 8	16 9 8	-	-	-	-	-		
4. 4,780 15 0	5	-	5,114 13 8	-	9,895 8 8	-	-	-	85 10 0	85 10 0		
5. 8,854 5 9	5	-	7,791 9 8	-	16,645 15 5	-	-	-	86 1 3	86 1 3		
6. 3,290 8 1	5	-	3,424 18 9	-	6,715 6 10	31 0 0	-	44 5 0	84 7 11	159 12 11		
7. 12,531 14 1	5	-	11,587 12 4	-	24,119 6 5	8 10 4	-	52 10 0	244 18 0	305 18 4		
8. 3,365 17 9	5	-	168 5 8	-	3,534 3 5	-	-	-	216 5 9	216 5 9		
9. 10,437 17 1	5	-	10,781 15 7	-	21,219 12 8	19 0 0	-	50 8 4	658 8 9	727 17 1		
10. 9,738 19 11	5	-	8,867 17 11	-	18,606 17 10	13 0 0	-	13 0 0	94 7 1	120 7 1		
11. 43,726 17 10	5	-	39,196 11 3	-	82,923 9 1	-	-	153 6 2	256 8 2	409 14 4		
12. 4,329 11 5	4	-	2,294 1 9	-	6,623 13 2	-	-	-	38 15 6	38 15 6		
13. 3,764 5 0	5	-	3,082 4 4	-	6,846 9 4	-	-	-	262 18 3	262 18 3		
14. 9,701 14 10	5	-	1,164 8 0	-	10,866 2 10	-	-	-	717 8 3	717 8 3		
15. 1,152 0 0	3	-	383 8 0	-	1,535 8 0	-	-	-	24 18 6	24 18 6		
16. -	-	-	-	-	-	-	-	-	3,709 6 6	3,709 6 6		
17. 17,103 15 3	5	-	13,649 17 7	-	30,753 12 10	-	-	106 3 4	53 3 7	159 6 11		
18. 1,843 13 10	4 & 5	-	269 3 10	9 2 8	2,122 0 4	-	-	-	-	-		
19. 1,680 0 0	5	-	1,381 10 0	-	3,061 10 0	-	-	-	5 11 9	5 11 9		
20. 4,155 3 4	5	-	2162 4 3	-	6,317 7 7	-	-	-	79 8 5	79 8 5		
21. 10,169 13 6	5	-	10,678 2 1	103 5 5	20,951 1 0	-	-	-	-	-		
22. 6,857 15 8	5	-	6,828 9 1	-	13,686 4 9	-	-	-	8 7 5	8 7 5		
23. 950 11 2	5	-	512 17 8	184 15 1	1,643 3 11	35 0 0	-	30 0 0	-	65 0 0		
24. 12,113 16 0	4	-	9,412 15 2	-	21,526 11 2	-	-	-	238 5 3	238 5 3		
25. 6,970 14 11	5	-	6,246 12 10	-	13,217 7 9	9 0 0	-	-	107 18 4	116 18 4		
26. 2,523 15 2	5	-	630 18 9	-	3,154 13 11	-	-	-	150 7 5	150 7 5		
27. 4,062 16 5	5	-	3,523 14 9	-	7,586 11 2	-	-	-	37 5 6	37 5 6		
28. 4,263 11 9	5	-	213 3 3	-	4,476 15 0	27 19 1	-	13 13 4	296 2 10	337 15 3		
29. 2,804 11 11	5	-	2,755 15 1	-	5,560 7 0	-	-	-	-	-		
30. 4,075 1 2	5	-	1,972 17 3	0 1 6	6,047 19 11	3 0 0	-	105 17 4	-	108 17 4		
31. 3,988 8 3	5	-	4,187 16 6	-	8,176 4 9	13 0 0	-	-	181 2 5	194 2 5		
32. 12,978 16 2	5	-	16,689 14 3	-	29,668 10 5	-	-	-	44 7 4	44 7 4		
33. 4,157 18 9	5	-	2,639 18 6	-	6,797 17 3	-	-	-	31 9 11	31 9 11		
225,534 2 9						183,899 6 5	313 14 4	409,747 3 6	159 9 5	699 16 6	7,890 4 3	8,749 10 2
-						-	-	-	-	-	-	-
-						-	-	-	-	-	-	-
1. 7,010 15 2	5	2,057 5 3	15,945 4 5	-	25,013 4 10	-	-	-	2,245 19 2	2,245 19 2		
2. -	-	-	-	-	-	-	-	-	332 6 10	332 6 10		
3. 440 0 0	4	-	-	113 13 3	553 13 3	3 0 0	-	-	-	3 0 0		
4. -	-	-	-	22 1 8	22 1 8	-	-	-	-	-		
5. 17,607 12 7	5	-	10,224 5 4	-	27,831 17 11	-	-	-	366 4 3	366 4 3		
6. -	-	-	-	-	-	-	-	-	72 13 6	72 13 6		
7. -	-	-	-	-	-	8 15 0	-	-	29 1 0	37 16 0		
8. 1,563 15 1	5	-	78 3 9	-	1,641 18 10	13 10 0	-	-	215 12 1	229 2 1		
9. -	-	-	-	-	-	23 19 0	-	-	77 15 3	101 14 3		
10. 3,805 14 3	5	-	88 3 5	368 7 4	4,262 5 0	-	-	-	-	-		
11. -	-	-	-	38 0 5	38 0 5	-	-	-	-	-		
12. 6,326 15 2	5	-	7,471 17 6	33 6 6	13,831 19 2	-	-	-	-	-		
13. 7,465 0 2	5	-	11,660 3 5	135 13 8	19,260 17 3	22 17 9	-	-	-	22 17 9		
14. 1,419 1 6	5	-	2,372 3 9	37 5 10	3,828 11 1	-	-	-	-	-		
15. 6,905 2 9	5	-	9,432 19 0	-	18,491 1 9	-	-	-	420 12 6	420 12 6		
16. 21,256 15 6	5	968 17 9	11,905 11 4	521 15 2	34,652 19 9	-	-	-	59 5 8	59 5 8		
17. -	-	-	-	-	-	-	-	-	-	-		
75,953 12 2						3,026 3 0	69,178 11 11	1,270 3 10	149,428 10 11	72 1 9	3,819 10 3	3,891 12 0

b Including interest added in 1827, upon which interest is not charged.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF BANFF.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Aberlour and Inveravon - -	478 10 10	- - -	551 14 0	- - -	11 1 3	- - -	562 15 3
2. Boat of Bridge - - -	41 14 4	- - -	58 11 8	- - -	1 5 11	- - -	59 17 7
3. Boharm Suspension Bridge - -	254 10 9	- - -	32 18 4	- - -	3 19 11	- - -	36 18 3
4. Botriphnie - - -	105 5 0	- - -	57 0 0	- - -	1 17 8	- - -	58 17 8
5. Boyndie - - -	- - -	97 9 10	195 0 0	- - -	- - -	- - -	195 0 0
6. Cullen - - -	53 3 2	- - -	184 1 0	- - -	1 8 6	- - -	185 9 6
7. Deskford - - -	53 6 10	- - -	83 0 0	- - -	1 8 3	- - -	84 8 3
8. Eastside Bridge - - -	648 19 5	- - -	221 1 9	- - -	4 10 2	- - -	225 11 11
9. Enzie - - -	36 17 2	- - -	107 11 0	- - -	1 16 7	- - -	109 7 7
10. Fochabers - - -	30 1 7	- - -	47 0 0	- - -	0 18 2	- - -	47 18 2
11. Forglen - - -	- - -	1 7 8	98 0 0	- - -	0 0 6	- - -	98 0 6
12. Keith - - -	82 18 8	- - -	129 5 0	- - -	2 2 1	- - -	131 7 1
13. Marnoch - - -	256 5 1	- - -	474 3 2	- - -	5 13 4	- - -	479 16 6
14. Port Gordon - - -	- - -	309 4 1	88 0 0	- - -	- - -	- - -	88 0 0
15. Portsoy, Keith, and Huntly	- - -	21 7 5	157 0 0	- - -	- - -	- - -	157 0 0
*** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	2,041 12 10	429 9 0	2,484 5 11	- - -	36 2 4	- - -	2,520 8 3
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District -	180 17 5	- - -	498 13 4	- - -	1 7 0	- - -	500 0 4
2. Coldstream Bridge - - -	9,490 0 1	- - -	- - -	- - -	279 14 11	- - -	279 14 11
3. Cornhill District - - -	2,824 15 10	- - -	694 16 4	- - -	55 6 9	- - -	750 3 1
4. Deanburn District - - -	92 10 1	- - -	831 10 0	- - -	- - -	- - -	831 0 10
5. Dunse and Westruther - - -	586 9 3	- - -	72 0 0	- - -	10 8 0	- - -	82 8 0
6. Ladykirk and Norham Bridge - -	- - -	33 14 11	356 3 3	- - -	4 17 10	- - -	361 11 0
7. Mertoun Bridge - - -	7 14 0	- - -	125 11 9	- - -	- - -	- - -	125 11 9
8. Middle District, and Upsettlington Branch - - -	641 17 8	- - -	1,896 12 0	- - -	9 12 8	- - -	1,906 4 8
9. Whiteburn and Kelso - - -	1,177 4 3	- - -	180 19 9	- - -	19 17 8	- - -	200 17 5
£	15,001 8 7	33 14 11	4,656 6 5	- - -	381 4 10	- - -	5,037 11 3
COUNTY OF BUTE.							
*** Highland Roads and Bridges - (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CAITHNESS.							
*** Highland Roads and Bridges - (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire - - -	- - -	2 2 3	1,231 0 0	- - -	- - -	- - -	1,231 0 0
2. Kinross and Alloa - - -	14 1 2	- - -	318 15 0	- - -	- - -	- - -	318 15 0
3. Ochil - - -	44 14 2	- - -	1,647 0 10	- - -	9 9 3	- - -	1,656 10 1
£	58 15 4	2 2 3	3,196 15 10	- - -	9 9 3	- - -	3,206 5 1

a Including materials, &c.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. a 328 11 7	- - -	- - -	- - -	- - -	- - -	5 5 0	6 6 6	10 0 0	- - -
2. a 22 17 5	- - -	- - -	- - -	- - -	- - -	3 3 0	b 215 0 0	5 0 0	- - -
3. - - -	- - -	- - -	- - -	- - -	1 7 9	2 2 0	b 1 12 6	- - -	- - -
4. a 31 18 1	- - -	- - -	- - -	- - -	- - -	4 4 0	4 1 0	5 5 0	- - -
5. a 69 14 10	- - -	- - -	- - -	- - -	- - -	8 0 0	5 14 6	16 0 0	- - -
6. a 288 11 8	- - -	- - -	- - -	- - -	- - -	5 0 0	5 9 7	7 10 0	- - -
7. a 64 17 9	- - -	- - -	- - -	- - -	- - -	5 0 0	2 2 6	7 10 0	- - -
8. - - -	- - -	- - -	- - -	- - -	9 2 6	3 3 0	5 13 6	1 1 0	- - -
9. a 57 2 4	- - -	- - -	- - -	- - -	- - -	5 0 0	2 16 3	4 14 4	- - -
0. a 25 2 10	- - -	- - -	- - -	- - -	- - -	5 0 0	1 10 6	3 11 10	- - -
1. a 91 18 11	- - -	- - -	- - -	- - -	- - -	5 5 0	2 11 0	6 0 0	- - -
2. a 73 5 4	- - -	- - -	- - -	- - -	- - -	5 5 0	2 4 0	10 0 0	- - -
3. a 310 5 3	- - -	- - -	- - -	- - -	- - -	10 0 0	12 18 6	25 0 0	- - -
4. a 24 3 10	- - -	- - -	- - -	- - -	- - -	5 0 0	2 14 6	5 13 10	- - -
5. a 124 2 1	- - -	- - -	- - -	- - -	- - -	10 10 0	4 7 0	20 0 0	- - -
1,512 11 11	- - -	- - -	- - -	- - -	10 10 3	81 17 0	62 16 10	127 6 0	- - -
1. 85 12 0	- - -	c 171 4 11	- - -	- - -	2 2 8	- - -	20 0 0	20 0 0	2 17 6
2. - - -	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	15 0 0	- - -
3. a 424 17 4	- - -	- - -	- - -	- - -	29 17 3	- - -	35 0 0	31 17 6	101 1 10
4. 212 7 5	- - -	c 206 2 9	- - -	7 0 0	20 14 8	- - -	25 0 0	20 0 0	- - -
5. 34 16 5	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
6. 32 6 3	- - -	- - -	- - -	- - -	- - -	- - -	6 6 0	5 0 0	- - -
7. 4 0 0	- - -	4 3 0	- - -	- - -	5 14 10	- - -	5 5 0	2 0 0	20 14 7
8. a 1,258 13 6	- - -	- - -	- - -	- - -	- - -	- - -	65 0 0	115 0 0	45 3 8
9. a 124 14 8	- - -	- - -	- - -	- - -	2 6 8	- - -	8 8 0	15 0 0	- - -
2,177 7 7	- - -	381 10 8	- - -	7 0 0	60 16 1	- - -	174 19 0	223 17 6	169 17 7
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1. 314 12 0	100 0 11	46 16 4	- - -	- - -	16 1 7	- - -	30 0 0	79 2 0	- - -
2. 148 7 7	58 19 0	31 16 6	- - -	- - -	7 19 1	- - -	10 0 0	22 0 0	- - -
3. 431 16 11	130 15 6	84 5 8	- - -	- - -	25 19 0	- - -	30 0 0	79 2 0	- - -
894 16 6	289 15 5	162 18 6	- - -	- - -	49 19 8	- - -	70 0 0	180 4 0	- - -

b For 2 years.

c Including carriage.

Continued on page 12.)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of	Annuities.	Improvements.	Watering	Debts	Incidental	TOTAL
	Debt.			Roads.	paid off.	Expenses.	EXPENDITURE.
COUNTY OF BANFF.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Aberlour and Inveravon - -	- - -	- - -	- - -	- - -	- - -	4 7 6	354 10 7
2. Boat of Bridge - - -	- - -	- - -	- - -	- - -	- - -	1 19 9	35 15 2
3. Boharm Suspension Bridge -	87 4 10	- - -	- - -	- - -	- - -	1 3 3	93 10 4
4. Botriphnie - - -	40 0 0	- - -	- - -	- - -	- - -	1 19 9	87 7 10
5. Boyndie - - -	2 7 6	- - -	- - -	- - -	- - -	2 4 3	104 1 1
6. Cullen - - -	- - -	- - -	- - -	- - -	- - -	1 16 2	308 7 5
7. Deskford - - -	- - -	- - -	- - -	- - -	- - -	0 16 8	80 6 11
8. Eastside Bridge - - -	392 18 7	- - -	- - -	- - -	- - -	9 8 7	421 7 2
9. Enzie - - -	- - -	- - -	- - -	- - -	- - -	0 19 7	70 12 6
10. Fochabers - - -	- - -	- - -	- - -	- - -	- - -	1 4 5	36 9 7
11. Forglu - - -	- - -	- - -	- - -	- - -	- - -	0 19 7	106 14 6
12. Keith - - -	- - -	- - -	- - -	- - -	- - -	4 7 1	95 1 5
13. Marnoch - - -	2 2 0	- - -	- - -	- - -	- - -	8 3 2	368 10 11
14. Port Gordon - - -	36 11 6	- - -	- - -	- - -	- - -	3 15 5	77 19 1
15. Portsoy, Keith, and Huntly	- - -	- - -	- - -	- - -	- - -	2 12 7	161 11 8
** Highland Roads and Bridges	- - -	- - -	- - -	- - -	- - -	- - -	- - -
(see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	561 4 5	- - -	- - -	- - -	- - -	45 19 9	2,402 6 2
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District -	211 16 5	- - -	5 17 6	- - -	- - -	22 11 8	542 2 8
2. Coldstream Bridge - - -	- - -	- - -	- - -	- - -	- - -	15 5 6	40 5 6
3. Cornhill District - - -	85 12 2	- - -	- - -	- - -	- - -	20 2 2	728 8 3
4. Deanburn District - - -	320 17 2	- - -	- - -	- - -	- - -	33 18 3	846 0 3
5. Dunse and Westruther - - -	- - -	- - -	- - -	- - -	- - -	6 3 7	41 0 0
6. Ladykirk and Norham Bridge -	- - -	- - -	- - -	- - -	- - -	8 13 5	52 5 8
7. Mertoun Bridge - - -	169 0 6	- - -	38 0 2	- - -	- - -	10 9 3	259 7 4
8. Middle District, and Upsettlington	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Branch - - -	- - -	- - -	147 18 3	- - -	740 8 10	58 1 0	2,430 5 3
9. Whiteburn and Kelso - - -	- - -	- - -	- - -	- - -	- - -	9 9 3	159 18 7
£	787 6 3	- - -	191 15 11	- - -	740 8 10	184 14 1	50,99 13 6
COUNTY OF BUTE.							
** Highland Roads and Bridges	- - -	- - -	- - -	- - -	- - -	- - -	- - -
(see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CAITHNESS.							
** Highland Roads and Bridges	- - -	- - -	- - -	- - -	- - -	- - -	- - -
(see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire - - -	585 3 5	- - -	6 18 0	- - -	- - -	45 15 5	1,224 9 8
2. Kinross and Alloa - - -	- - -	- - -	3 18 0	- - -	- - -	14 17 11	297 18 1
3. Ochil - - -	800 0 0	- - -	8 14 3	- - -	- - -	40 8 2	1,631 1 6
£	1,385 3 5	- - -	19 10 3	- - -	- - -	101 1 6	3,153 9 3

Continued from page 11.)

a Including interest upon arrears of interest. b No interest charged on 335*l*.
g 2*l*. per cent. interest paid this year on 9,580*l*. c Including 850*l*. at 4 per cent.
l No interest paid upon 4,400*l*. postponed. h Calculated from 1844.
m Not ascertained.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

1. NAMES OF TRUSTS.	2.		3.		INCOME.				
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF DUMBARTON.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£
1. Cumbernauld - - - -	-	-	430	5 9	1,595	4 10	-	-	1,595
2. Gareloch - - - -	-	-	9	7 1	487	0 0	-	-	511
3. Helensburgh - - - -	-	-	174	18 8	226	0 0	-	-	226
4. Kilmaronock - - - -	-	-	177	19 2	591	3 4	-	-	594
5. Kirkintilloch and Cumbernauld	201	7 1	-	-	371	0 0	-	-	379
6. Lawmuir - - - -	246	4 1	-	-	209	0 0	-	-	217
7. Luss - - - -	506	11 1	-	-	993	0 0	-	-	1,005
8. Yoker - - - -	2,010	1 11	-	-	452	0 0	-	-	1,098
£	2,964	4 2	792	10 8	4,924	8 2	-	-	5,628
COUNTY OF DUMFRIES.									
Dumfries:—									
1. 1st District - - - -	2,545	7 9	-	-	1,128	10 0	-	-	1,175
2. 2d District - - - -	112	1 2	-	-	1,022	12 0	-	-	1,027
3d District:—									
3. Billmansknow and Clayyett -	-	-	10	18 11	131	10 0	-	-	140
4. Langholm to Lockerbie -	181	17 6	-	-	85	10 0	-	-	106
5. 4th District - - - -	376	3 10	-	-	1,027	0 0	-	-	1,047
6. Evan Water District - -	1,246	19 10	-	-	35	7 9	-	-	63
7. Glasgow and Carlisle -	1,670	3 7	-	-	2,377	19 11	-	-	2,426
8. Scotsdyke and Haremess (Western District)	-	-	826	1 11	465	5 3	-	-	470
£	6,132	13 8	837	0 10	6,273	14 11	-	-	6,458
COUNTY OF EDINBURGH.									
1. Calder and Slateford and Corstorphine District - - - -	-	-	350	15 1	6,115	12 8	-	-	6,121
2. Cramond District - - - -	775	19 10	-	-	3,487	9 8	-	-	3,749
3. Dalkeith and Post Road, United -	-	-	803	17 10	5,444	16 6	-	-	5,463
4. Laswade and Wrightshouses, United - - - -	-	-	639	7 4	4,906	10 9	-	-	6,041
£	775	19 10	1,794	0 3	19,954	9 7	-	-	21,376
COUNTY OF ELGIN.									
1. Boat of Bridge - - - -	-	-	8	5 3	25	0 0	-	-	25
2. Consolidated - - - -	-	-	107	7 10	811	5 0	-	-	877
3. Dava - - - -	94	16 9	-	-	105	0 0	-	-	630
4. Findhorn Bridge - - - -	143	2 4	-	-	162	9 0	-	-	166
5. Rothes - - - -	-	-	6	19 5	131	2 4	-	-	133
6. Spey Bridge - - - -	-	-	80	2 5	260	4 1	-	-	263
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-	-	-
£	237	19 1	202	14 11	1,495	0 5	-	-	2,096
COUNTY OF FIFE.									
1. Cupar District - - - -	592	11 0	-	-	2,248	7 8	-	-	2,311
2. Dunfermline District - -	389	2 0	-	-	1,087	4 6	-	-	1,096
3. Kirkcaldy District - - -	1,087	14 3	-	-	2,369	19 10	-	-	2,470
4. Leven Bridge and Road - -	14	2 2	-	-	978	19 11	-	-	978
5. Outh and Nivingstone - -	-	-	98	10 2	417	16 0	-	-	507
6. Ploughgates and Bridges - -	502	5 5	-	-	-	-	-	-	54
7. St. Andrew's District - -	610	2 11	-	-	3,068	5 1	-	-	3,523
£	3,195	17 9	98	10 2	10,170	13 0	-	-	10,943

a Including materials, &c.

b Including 500*l.* from Luss Road.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a 940 5 10	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	50 0 0	57 8 0
156 0 0	5 8 0	- - -	- - -	- - -	3 6 3	7 10 0	7 10 0	- - -	276 13 3
82 13 6	6 13 0	64 1 0	- - -	- - -	23 8 8	10 0 0	5 0 0	13 0 0	6 10 8
154 8 5	12 1 6	163 11 8	- - -	- - -	8 0 10	10 0 0	- - -	44 0 0	- - -
66 0 10	11 14 6	15 15 4	- - -	- - -	5 5 0	- - -	20 0 0	20 0 0	- - -
50 3 5	- - -	49 9 7	- - -	- - -	4 18 9	- - -	10 0 0	10 0 0	- - -
306 9 4	41 2 6	268 3 5	- - -	1 0 0	86 10 7	25 0 0	10 0 0	64 0 0	- - -
151 7 10	38 9 9	183 8 9	- - -	18 5 7	61 2 0	21 0 0	5 5 0	50 0 0	4 15 9
1,907 9 2	115 9 3	796 9 9	- - -	19 5 7	192 12 1	73 10 0	107 15 0	251 0 0	345 7 8
386 17 1	37 8 5	355 10 7	- - -	- - -	33 13 2	- - -	46 10 0	95 0 0	10 10 7
289 19 4	10 12 9	269 5 1	- - -	- - -	19 3 8	- - -	40 11 3	120 0 0	- - -
80 3 6	17 5 3	- - -	- - -	- - -	- - -	- - -	4 3 5	5 10 0	4 15 5
64 0 10	21 7 0	- - -	- - -	- - -	46 1 2	- - -	3 3 3	5 10 0	4 4 11
313 4 1	24 13 4	329 3 3	- - -	- - -	108 13 3	- - -	40 19 2	100 0 0	- - -
33 19 6	- - -	- - -	- - -	- - -	1 2 0	10 0 0	- - -	10 0 0	- - -
a 1,259 16 2	- - -	- - -	- - -	6 14 6	48 0 1	50 0 0	120 0 0	168 0 0	95 11 7
300 4 2	60 19 7	- - -	- - -	- - -	37 19 0	- - -	16 0 4	64 0 0	11 10 4
2,728 4 8	172 6 4	953 18 11	- - -	6 14 6	294 12 4	60 0 0	271 7 5	568 0 0	126 12 10
2,721 17 10	1,068 7 10	- - -	- - -	3 0 0	133 10 0	- - -	129 2 6	355 11 8	11 15 3
1,712 18 5	475 16 4	- - -	265 12 9	- - -	104 3 1	- - -	80 2 6	228 18 4	2 9 7
2,626 11 4	821 10 5	- - -	- - -	41 0 3	281 18 3	- - -	112 15 9	372 8 0	2 7 8
2,592 13 8	986 9 7	- - -	- - -	16 12 4	194 17 0	- - -	108 3 10	415 3 8	10 1 0
9,654 1 3	3,352 4 2	- - -	265 12 9	60 12 7	714 8 4	- - -	430 4 7	1,372 1 8	26 13 6
c 33 15 10	- - -	- - -	- - -	- - -	- - -	2 2 0	- - -	- - -	- - -
c 487 12 3	- - -	- - -	- - -	- - -	- - -	35 0 0	41 0 0	100 0 0	16 0 11
c 142 16 8	- - -	- - -	- - -	- - -	- - -	2 2 0	- - -	- - -	- - -
17 1 5	- - -	- - -	- - -	- - -	- - -	10 10 0	5 5 0	- - -	9 11 0
c 67 15 6	- - -	- - -	- - -	- - -	0 11 0	10 0 0	- - -	- - -	- - -
c 37 10 6	- - -	- - -	- - -	- - -	3 18 3	5 5 0	3 3 0	2 2 0	- - -
786 12 2	- - -	- - -	- - -	- - -	4 9 3	64 19 0	49 8 0	102 2 0	25 11 11
842 11 11	- - -	689 4 3	- - -	57 19 0	70 16 2	10 17 5	13 5 2	96 18 11	- - -
937 7 3	163 14 1	- - -	- - -	10 0 0	48 5 3	35 0 0	15 0 0	95 0 0	- - -
1,618 13 0	520 8 11	- - -	- - -	19 14 4	75 12 3	45 5 0	31 5 11	200 0 0	- - -
228 14 7	95 11 2	- - -	- - -	- - -	9 2 4	10 0 0	15 0 0	20 0 0	- - -
190 2 6	41 15 2	111 3 7	- - -	1 18 0	10 0 5	10 0 0	d 47 0 0	45 0 0	- - -
- - -	- - -	- - -	- - -	- - -	45 14 4	2 10 0	17 10 0	3 1 3	- - -
2,414 4 10	727 5 3	- - -	- - -	99 17 7	93 1 3	26 13 4	37 11 5	255 13 4	- - -
6,231 14 1	1,548 14 7	800 7 10	- - -	189 8 11	352 12 0	140 5 9	176 12 6	716 13 6	- - -

c Contract work.

d Including arrears for 21 years to General Clerk.

(Continued from page 15.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF DUMBARTON.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Cumbernauld - - - -	233 11 9	- - -	- - -	- - -	- - -	120 1 1	1,451 6 8
2. Gareloch - - - -	37 15 0	- - -	88 13 3	- - -	- - -	- - -	582 15 9
3. Helensburgh - - - -	18 18 9	- - -	- - -	- - -	- - -	1 7 4	231 12 11
4. Kilmaronock - - - -	161 3 4	- - -	148 7 1	- - -	- - -	42 0 1	743 12 11
5. Kirkintilloch and Cumbernauld	263 15 11	- - -	- - -	- - -	- - -	37 4 5	491 16 0
6. Lawmuir - - - -	- - -	- - -	- - -	- - -	- - -	6 8 2	130 19 11
7. Luss - - - -	62 10 0	- - -	2 0 4	- - -	500 0 0	19 4 10	1,386 1 0
8. Yoker - - - -	- - -	- - -	105 0 5	- - -	- - -	93 13 1	732 8 2
£	777 14 9	- - -	344 1 1	- - -	500 0 0	319 19 0	5,750 13 4
COUNTY OF DUMFRIES.							
Dumfries:—							
1. 1st District - - - -	- - -	- - -	88 12 8	- - -	- - -	52 3 1	1,106 5 7
2. 2d District - - - -	- - -	- - -	0 6 0	- - -	- - -	14 14 1	764 12 2
3d District:—							
3. Billmansknow and Clayyett -	- - -	- - -	30 13 9	- - -	- - -	4 6 4	146 17 8
4. Langholm to Lockerbie - -	- - -	- - -	- - -	- - -	- - -	6 0 3	150 7 5
5. 4th District - - - -	- - -	- - -	150 0 0	- - -	- - -	33 15 5	1,100 8 6
6. Evan Water District - -	- - -	- - -	- - -	- - -	- - -	1 17 8	56 19 2
7. Glasgow and Carlisle - -	622 10 0	- - -	- - -	- - -	- - -	103 7 5	2,473 19 9
8. Scotsdyke and Hare Moss (Western District)	39 3 7	- - -	36 14 3	- - -	- - -	46 4 7	612 15 10
£	661 13 7	- - -	306 6 8	- - -	- - -	262 8 10	6,412 6 1
COUNTY OF EDINBURGH.							
1. Calder and Slateford and Corstorphine District - - - -	80 7 0	- - -	1,151 6 0	- - -	- - -	68 15 7	5,723 13 8
2. Cramond District - - - -	- - -	- - -	919 1 2	- - -	- - -	200 17 3	3,989 19 5
3. Dalkeith and Post Road, United -	196 16 7	- - -	854 14 10	- - -	- - -	77 6 1	5,387 9 2
4. Laswade and Wrightshouses, United - - - -	66 1 10	- - -	771 0 10	- - -	532 3 11	34 10 1	5,727 17 9
£	343 5 5	- - -	3,696 2 10	- - -	532 3 11	381 9 0	20,829 0 0
COUNTY OF ELGIN.							
1. Boat of Bridge - - - -	- - -	- - -	- - -	- - -	- - -	1 5 6	37 3 4
2. Consolidated - - - -	56 6 3	- - -	- - -	- - -	- - -	71 9 9	807 9 2
3. Dava - - - -	6 9 3	- - -	- - -	- - -	500 0 0	1 9 5	652 17 7
4. Fiadhorn Bridge - - - -	107 16 11	- - -	- - -	- - -	- - -	- - -	150 4 4
5. Rothes - - - -	115 13 7	- - -	- - -	- - -	- - -	5 3 1	199 3 2
6. Spey Bridge - - - -	47 6 10	- - -	- - -	- - -	83 10 1	0 13 0	183 8 8
** Highland Roads and Bridges (see INVERNESS).							
£	333 12 10	- - -	- - -	- - -	583 10 1	80 0 9	2,030 6 0
COUNTY OF FIFE.							
1. Cupar District - - - -	6 19 10	- - -	240 19 8	- - -	- - -	67 12 4	2,097 4 8
2. Dunfermline District - - -	- - -	- - -	2 17 8	- - -	- - -	97 17 7	1,405 1 10
3. Kirkcaldy District - - - -	- - -	- - -	45 2 8	2 6 9	- - -	42 7 0	2,600 15 10
4. Leven Bridge and Road - -	131 0 2	- - -	- - -	- - -	466 0 0	8 16 9	984 5 0
5. Outh and Nivingstone - -	16 0 0	- - -	31 11 1	- - -	- - -	13 11 8	518 2 5
6. Ploughgates and Bridges - -	- - -	- - -	- - -	- - -	- - -	5 0 0	73 15 7
7. St. Andrew's District - -	173 0 0	- - -	82 17 9	- - -	400 0 0	61 18 11	4,373 3 1
£	327 0 0	- - -	403 8 10	2 6 9	866 0 0	297 4 3	12,052 9 0

a Including 2,150*l.* not bearing interest. b Due to Yoker Trust. c Due to Yoker Road Trustees.
g Including 2,310*l.* postponed debt, on which interest is not paid. h No interest has yet been paid. i Due from July 1858.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Inter- est per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in 'Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a 31,748 3 8	4½ & 5	-	7,419 4 2	286 7 7	39,453 15 5	-	-	-	-	-
b 1,200 0 0	2½	-	-	80 3 5	1,280 3 5	-	-	64 12 6	-	64 12 6
c 500 0 0	d-	-	-	180 11 7	680 11 7	-	-	-	-	-
e 13,112 15 3	5	-	-	327 8 9	13,440 4 0	-	-	43 15 8	-	43 15 8
10,000 0 0	4½ & 5	1,596 3 2	7,383 4 8	-	18,979 7 10	-	-	-	88 11 5	88 11 5
-	-	-	-	-	-	-	-	-	332 8 11	332 8 11
2,000 0 0	2½	-	-	-	2,000 0 0	10 0 0	-	-	126 8 5	136 8 5
-	-	-	-	-	-	-	-	f 3,836 0 0	2,376 9 9	6,212 9 9
58,560 18 11	-	1,596 3 2	14,802 8 10	874 11 4	75,834 2 3	10 0 0	-	3,944 8 2	2,923 18 6	6,878 6 8
-	-	-	-	-	-	-	-	-	-	-
g 2,867 19 2	5	-	248 1 2	-	3,116 0 4	-	-	34 0 0	2,614 10 7	2,648 10 7
-	-	-	-	-	-	-	-	-	374 19 5	374 19 5
128 6 8	None	-	-	17 9 10	145 16 6	-	-	-	-	-
-	-	-	-	-	-	23 10 0	-	-	138 7 10	138 7 10
5,300 0 0	h-	-	-	-	5,300 0 0	-	-	-	323 11 11	347 1 11
31,024 13 5	5	-	13,729 7 5	-	44,754 0 10	-	-	20 0 0	1,253 7 9	1,253 7 9
-	-	-	-	-	-	-	-	-	1,622 5 1	1,642 5 1
-	-	-	-	968 2 6	968 2 6	-	-	-	-	-
39,320 19 3	-	-	13,977 8 7	985 12 4	54,284 0 2	23 10 0	-	54 0 0	6,327 2 7	6,404 12 7
-	-	-	-	-	-	-	-	-	-	-
812 10 0	4	-	-	-	812 10 0	-	-	-	47 0 3	47 0 3
3,500 0 0	4	-	-	727 10 6	4,227 10 6	-	-	-	535 14 8	535 14 8
-	-	-	-	325 11 12	325 12 11	-	-	-	-	-
4,312 10 0	-	-	-	1,053 3 5	5,365 13 5	-	-	-	582 14 11	582 14 11
-	-	-	-	-	-	-	-	-	-	-
1,050 0 0	4½	-	-	20 8 7	1,070 8 7	-	-	-	-	-
1,300 0 0	4½	-	-	37 2 7	1,337 2 7	-	-	-	-	-
k 1,650 0 0	4½	-	18 0 9	-	1,668 0 9	-	-	-	71 19 5	71 19 5
2,079 0 0	5	3 0 0	3 8 0	-	2,085 8 0	-	-	-	159 10 8	159 10 8
2,530 0 0	4½ & 5	-	-	73 0 3	2,603 0 3	-	-	-	-	-
378 7 11	5	-	-	-	378 7 11	-	-	-	-	-
8,987 7 11	-	3 0 0	21 8 9	130 11 5	9,142 8 1	-	-	-	231 10 1	231 10 1
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	806 9 11	806 9 11
-	-	-	-	-	-	-	35 0 0	79 11 3	80 12 11	195 4 2
3,000 0 0	4	-	-	-	3,000 0 0	-	-	-	957 15 0	957 15 0
10,400 0 0	4	-	-	108 16 7	10,508 16 7	-	-	-	8 17 1	8 17 1
-	-	-	-	-	-	-	-	-	482 14 8	482 14 8
3,500 0 0	4	52 0 0	-	239 5 11	3,791 5 11	95 1 8	-	127 6 5	-	222 8 1
16,900 0 0	-	52 0 0	-	348 2 6	17,300 2 6	95 1 8	35 0 0	206 17 8	2,336 9 7	2,673 8 11

d At bank rates.

e Interest due on 9,922l. 10s. 8d. postponed debt from September 1848.

f Including 3,700l. lent to other trusts.

k Interest paid on 500l. only.

l No interest has been paid upon 10,000l. subscriptions.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
COUNTY OF FORFAR.							
1. Arbroath, Brechin, and Forfar -	204 0 4	- - -	644 12 9	- - -	11 12 1	- - -	656 4 10
2. Broughty Ferry to Baldovie, &c. -	- - -	3 13 7	307 13 0	- - -	- - -	25 6 10	332 19 10
3. Cairnconan -	63 10 7	- - -	91 0 0	- - -	1 14 6	- - -	92 14 6
4. Dundee and Coupar Angus, and Branch -	783 19 2	- - -	1,173 19 4	- - -	21 10 2	- - -	1,195 9 6
5. Dundee and Invergowrie -	53 6 9	- - -	420 18 4	- - -	15 18 7	- - -	436 16 11
6. Dundee and Strathmartine -	74 1 9	- - -	276 11 11	- - -	1 3 6	- - -	277 15 5
7. Dundee to Forfar -	19 3 9	- - -	711 17 5	- - -	- - -	73 19 1	785 16 6
8. Dundee to Pitkerro -	33 3 1	- - -	350 16 5	- - -	- - -	58 5 4	409 1 9
9. Forfar to Kirriemuir -	45 13 7	- - -	148 17 4	- - -	0 17 0	- - -	149 14 4
10. Forfarshire, Central -	66 7 10	- - -	175 15 2	- - -	0 12 0	- - -	176 7 2
11. Ditto, Eastern -	285 17 6	- - -	957 2 2	- - -	2 8 0	- - -	959 10 2
12. Ditto, Northern -	815 19 2	- - -	585 0 0	- - -	12 12 9	- - -	597 12 9
13. Lumleyden and Petterden -	178 9 10	- - -	184 19 11	- - -	7 4 10	- - -	192 4 9
14. Montrose and Brechin -	624 11 4	- - -	244 0 0	- - -	12 8 11	- - -	256 8 11
15. Montrose Bridge -	237 14 6	- - -	950 0 0	- - -	6 19 10	- - -	956 19 10
16. Montrose and Forfar -	- - -	4,400 18 0	152 0 0	- - -	- - -	- - -	152 0 0
17. Strathmore -	493 11 7	- - -	1,003 10 9	- - -	9 13 10	- - -	1,013 4 7
£	3,979 10 9	4,404 11 7	8,378 14 6	- - -	104 16 0	157 11 3	8,641 1 9
COUNTY OF HADDINGTON.							
1. Great Post Road -	469 1 8	- - -	1,666 19 10	- - -	7 13 9	- - -	1,674 13 7
2. Kilpallet District -	65 11 7	- - -	431 10 0	- - -	2 132 0 0	- - -	563 10 0
3. North District -	- - -	391 0 9	793 14 8	- - -	106 0 0	- - -	899 14 8
4. Ormiston District -	50 7 4	- - -	223 0 0	- - -	5 12 4	- - -	228 12 4
5. South District -	- - -	102 1 0	910 0 0	- - -	0 9 0	- - -	910 9 0
£	585 0 7	493 1 9	4,025 4 6	- - -	251 15 1	- - -	4,276 19 7
COUNTY OF INVERNESS.							
1. Highland Roads and Bridges (ex- tending to Nine other Counties) -	2,539 18 6	- - -	2,610 18 0	- - -	10,255 8 0	- - -	12,866 6 0
2. Inverness Bridge -	- - -	128 5 8	- - -	- - -	577 1 7	- - -	577 1 7
£	2,539 18 6	128 5 8	2,610 18 0	- - -	10,832 9 7	- - -	13,443 7 7
COUNTY OF KINCARDINE.							
1. Fetteresso and Maryculter -	81 6 11	- - -	62 0 0	- - -	1 10 5	- - -	63 10 5
2. Kincardineshire, Consolidated -	f 5,310 8 4	- - -	493 3 2	- - -	196 17 5	- - -	690 0 7
3. Marykirk Bridge -	214 2 2	- - -	291 0 0	- - -	h 127 15 0	- - -	418 15 0
4. Slug -	142 12 2	- - -	234 10 10	- - -	3 17 1	- - -	238 7 1
5. South Deeside -	200 13 10	- - -	302 0 0	- - -	2 12 4	- - -	304 12 4
6. Wellington Suspension Bridge -	237 13 1	- - -	470 17 0	- - -	5 8 3	- - -	476 5 3
£	6,186 16 6	- - -	1,853 11 0	- - -	338 0 6	- - -	2,191 11 6
COUNTY OF KINROSS.							
1. Cleish -	- - -	7 0 10	75 0 0	- - -	- - -	- - -	75 0 0
2. Great North Road -	736 1 4	- - -	1,604 10 0	- - -	168 14 4	- - -	1,773 4 4
3. Milnathort l -	251 5 2	- - -	89 12 3	- - -	- - -	- - -	89 12 3
4. Portmouak -	- - -	22 7 0	148 6 8	- - -	8 0 0	- - -	156 6 8
£	987 6 6	29 7 10	1,917 8 11	- - -	176 14 4	- - -	2,094 3 3
COUNTY OF KIRKCUDBRIGHT.							
1. Kirkcudbright (Thirteen Districts) -	- - -	29 13 6	2,466 18 6	- - -	642 11 11	- - -	3,109 10 5

a Including materials, &c.

b Including carriage.

c From Statute Labour.

f Including 865l. 7s. 8d. invested in Slug Road Bonds.

g Including carriage of material.

h From Scottish North-eastern Railway.

i Contract work.

EXPENDITURE.

	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
	Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Treasurer.	Clerk.	Surveyor.	£ s. d.
1.	197 3 7	42 0 1	- - -	- - -	- - -	18 17 7	- - -	21 10 0	50 0 0	- - -
2.	149 12 3	48 8 0	- - -	- - -	8 5 11	8 16 2	- - -	10 7 0	15 0 0	- - -
3.	38 2 9	10 10 4	- - -	- - -	- - -	3 0 6	- - -	5 5 0	5 0 0	- - -
4.	329 2 1	110 5 1	71 16 0	- - -	- - -	174 4 11	25 0 0	29 10 6	105 0 0	- - -
5.	a 346 15 3	- - -	- - -	- - -	- - -	- - -	- - -	16 15 0	24 16 4	- - -
6.	a 287 0 1	- - -	- - -	- - -	- - -	- - -	- - -	5 17 0	12 14 9	- - -
7.	372 4 0	107 2 10	- - -	- - -	8 0 9	30 4 8	- - -	34 0 0	95 0 0	62 8 2
8.	223 13 6	39 10 9	- - -	- - -	5 10 0	18 10 8	- - -	10 10 0	15 0 0	36 19 9
9.	30 8 8	- - -	16 14 3	- - -	- - -	- - -	- - -	10 0 0	- - -	- - -
10.	46 17 2	- - -	b 57 8 3	- - -	- - -	17 2 8	- - -	10 6 0	10 0 0	- - -
11.	254 15 8	- - -	b 292 9 8	- - -	5 10 0	26 1 6	- - -	36 10 0	80 0 0	- - -
12.	262 16 8	- - -	b 89 14 5	- - -	- - -	8 6 11	- - -	22 0 0	- - -	- - -
13.	a 150 6 4	- - -	- - -	- - -	- - -	- - -	15 0 0	1 1 0	15 0 0	- - -
14.	154 12 3	29 4 3	- - -	60 0 7	- - -	19 17 6	- - -	21 7 0	10 0 0	- - -
15.	47 7 9	- - -	- - -	- - -	- - -	30 12 8	15 0 0	15 0 0	- - -	6 6 0
16.	75 18 6	- - -	b 73 0 11	- - -	- - -	2 13 4	- - -	15 0 0	- - -	- - -
17.	a 488 12 1	- - -	- - -	- - -	- - -	- - -	40 0 0	- - -	83 5 0	- - -
	3,455 8 7	387 1 4	547 3 6	60 0 7	27 6 8	352 9 1	95 0 0	264 18 6	520 16 1	105 13 11
1.	896 2 11	307 2 4	- - -	- - -	- - -	32 6 5	- - -	86 0 0	97 10 0	380 10 6
2.	284 5 6	121 17 1	- - -	- - -	- - -	10 1 10	- - -	16 0 0	30 0 0	- - -
3.	532 19 11	168 13 6	- - -	- - -	- - -	18 15 2	- - -	35 0 0	75 0 0	- - -
4.	132 8 10	29 8 0	1 1 3	- - -	- - -	1 12 9	- - -	8 0 0	8 0 0	- - -
5.	449 15 7	178 3 11	16 1 6	- - -	- - -	11 3 3	- - -	15 0 0	40 0 0	- - -
	2,295 12 9	805 4 10	17 2 9	- - -	- - -	73 19 5	- - -	160 0 0	250 10 0	380 10 6
1.	a 10,004 17 11	- - -	- - -	- - -	- - -	- - -	- - -	247 19 0	1,380 1 3	292 18 1
2.	- - -	- - -	- - -	- - -	- - -	95 2 10	- - -	- - -	- - -	- - -
	10,004 17 11	- - -	- - -	- - -	- - -	95 2 10	- - -	247 19 0	1,380 1 3	292 18 1
1.	a 30 19 8	- - -	- - -	- - -	- - -	- - -	3 0 0	2 0 0	2 2 0	- - -
2.	g 589 19 5	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	56 2 6	- - -
3.	1 16 7	- - -	- - -	- - -	- - -	3 16 7	- - -	10 10 0	- - -	- - -
4.	i 125 10 7	- - -	- - -	- - -	- - -	9 1 3	10 0 0	5 0 0	10 10 0	- - -
5.	b 124 10 6	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
6.	g 56 13 4	- - -	- - -	7 16 7	- - -	- - -	6 16 6	5 12 6	5 5 0	- - -
	929 10 1	- - -	- - -	7 16 7	- - -	12 17 10	19 16 6	83 2 6	83 19 6	- - -
1.	38 1 5	5 19 8	13 11 10	- - -	- - -	0 5 6	- - -	5 5 1	5 0 0	- - -
2.	307 11 10	130 15 3	284 15 6	- - -	- - -	66 12 11	125 0 0	175 0 0	150 0 0	4 0 6
3.	20 7 6	5 3 1	17 1 9	- - -	- - -	2 4 0	- - -	5 0 0	5 0 0	- - -
4.	66 13 2	20 14 10	69 3 7	- - -	- - -	2 8 9	8 8 0	4 4 0	10 0 0	- - -
	432 13 11	162 12 10	384 12 8	- - -	- - -	71 11 2	133 8 0	189 9 1	170 0 0	4 0 6
1.	1,000 9 9	51 13 6	1,053 4 0	- - -	0 16 9	42 9 2	60 0 0	50 0 0	200 0 0	99 19 3

(Continued on page 20.)

d Including 4,992*l.* 15*s.* 3*d.* Assessments, and 5,000*l.* Government Grant.
 k Including arrears of salary.

e Including 573*l.* 10*s.* 8*d.* County Assessments.
 l No return for the year ending Whitsunday 1863 can be obtained, the return for the year 1859 is inserted.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF FORFAR.							
1. Arbroath, Brechin, and Forfar	£ 168 0 0	- - -	£ 22 9 8	- - -	- - -	£ 20 7 6	540 8 5
2. Broughty Ferry to Baldovie, &c.	7 2 2	- - -	64 6 6	- - -	- - -	12 0 4	323 18 4
3. Cairnconan	12 15 4	- - -	- - -	- - -	- - -	12 1 3	85 15 2
4. Dundee and Coupar Angus, and Branch	714 4 5	- - -	- - -	- - -	- - -	57 16 0	1,562 19 0
5. Dundee and Invergowrie	48 2 6	- - -	- - -	- - -	- - -	9 5 5	445 14 6
6. Dundee and Strathmartine	- - -	- - -	- - -	- - -	- - -	5 15 11	311 7 9
7. Dundee to Forfar	16 7 5	- - -	41 13 4	2 7 6	- - -	28 19 5	798 8 1
8. Dundee to Pitkerro	0 13 2	- - -	108 10 6	- - -	- - -	11 4 3	470 2 7
9. Forfar to Kirriemuir	57 16 2	- - -	- - -	- - -	- - -	8 12 1	123 11 2
10. Forfarshire, Central	60 0 0	- - -	- - -	- - -	- - -	4 16 9	206 10 10
11. Ditto, Eastern	240 0 0	- - -	- - -	- - -	- - -	59 15 5	989 2 3
12. Ditto, Northern	77 0 0	- - -	- - -	- - -	- - -	21 15 8	481 13 8
13. Lumleyden and Petterden	- - -	- - -	- - -	- - -	- - -	4 17 4	186 4 8
14. Montrose and Brechin	- - -	- - -	- - -	- - -	- - -	6 17 0	301 18 7
15. Montrose Bridge	780 10 7	- - -	- - -	- - -	- - -	42 11 1	937 8 1
16. Montrose and Forfar	- - -	- - -	- - -	- - -	- - -	6 5 10	172 18 7
17. Strathmore	64 18 9	- - -	- - -	- - -	419 0 0	61 1 7	1,156 17 5
£	2,247 10 6	- - -	287 0 0	2 7 6	419 0 0	374 2 10	9,095 19 1
COUNTY OF HADDINGTON.							
1. Great Post Road	146 8 10	- - -	- - -	- - -	- - -	32 14 6	1,978 15 6
2. Kilpallet District	89 1 8	- - -	- - -	- - -	- - -	6 12 5	557 18 6
3. North District	10 7 0	- - -	45 4 3	- - -	- - -	3 12 4	889 12 2
4. Ormiston District	13 0 1	- - -	- - -	- - -	- - -	2 13 2	196 4 1
5. South District	76 17 3	- - -	31 10 11	- - -	- - -	6 5 11	824 18 4
£	335 14 10	- - -	76 15 2	- - -	- - -	51 18 4	4,447 8 7
COUNTY OF INVERNESS.							
1. Highland Roads and Bridges (ex- tending to Nine other Counties)	- - -	£ 312 10 0	442 4 3	- - -	- - -	850 8 3	13,530 18 9
2. Inverness Bridge	- - -	- - -	- - -	- - -	- - -	- - -	95 2 10
£	- - -	312 10 0	442 4 3	- - -	- - -	850 8 3	13,626 1 7
COUNTY OF KINCARDINE.							
1. Fetteresso and Maryculter	- - -	- - -	- - -	- - -	- - -	0 12 9	38 14 5
2. Kincardineshire, Consolidated	- - -	- - -	- - -	- - -	- - -	41 18 10	738 0 9
3. Marykirk Bridge	312 10 0	- - -	- - -	- - -	- - -	11 16 8	340 9 10
4. Slug	100 0 0	- - -	- - -	- - -	- - -	8 10 8	268 12 6
5. South Deeside	157 10 0	- - -	- - -	- - -	- - -	5 3 2	307 3 8
6. Wellington Suspension Bridge	294 9 0	- - -	- - -	- - -	- - -	17 12 9	394 5 8
£	864 9 0	- - -	- - -	- - -	- - -	85 14 10	2,087 6 10
COUNTY OF KINROSS.							
1. Cleish	- - -	- - -	- - -	- - -	- - -	0 1 6	68 5 0
2. Great North Road	721 0 0	- - -	- - -	- - -	- - -	52 6 0	2,017 2 0
3. Milnathort	- - -	- - -	- - -	- - -	- - -	1 13 9	56 10 1
4. Portmoak	- - -	- - -	- - -	- - -	- - -	4 15 9	186 8 1
£	721 0 0	- - -	- - -	- - -	- - -	58 17 0	2,328 5 2
COUNTY OF KIRKCUDBRIGHT.							
1. Kirkcudbright (Thirteen Districts)	519 16 10	- - -	- - -	- - -	- - -	332 4 7	3,410 13 10

a Including 600*l.* at 5 per cent.b Including 401*l.* 4*s.* 11*d.* interest added.c No interest paid on 900*l.* postponed debt.g Interest paid on 1,750*l.* only.h To superannuation fund account, leaving a balance with interest of 10,335*l.* 17*s.* 6*d.*i Including 14,000*l.* postponed debt.m Including 5,073*l.* 6*s.* 3*d.* on postponed debt.

n Not stated.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF LANARK.							
1. Bathgate and Airdrie - -	9 0 4	- - -	3,432 14 9	- - -	104 4 3	- - -	3,536 19 0
2. Biggar and Leadhills - -	- - -	35 10 4	491 10 0	- - -	- - -	- - -	491 10 0
3. Cambuslang and Muirkirk -	8,961 2 9	- - -	7,643 2 6	- - -	200 9 8	- - -	7,843 12 2
4. Carluke - - - - -	222 13 11	- - -	780 10 2	- - -	4 7 6	- - -	784 17 8
5. Corsethill - - - - -	382 6 6	- - -	816 0 0	- - -	8 14 9	- - -	824 14 9
6. Crossford Bridge - - -	105 5 6	- - -	86 13 4	- - -	3 17 8	- - -	90 11 0
7. Garion Bridge - - - -	70 8 7	- - -	226 0 0	- - -	- - -	- - -	226 0 0
8. Garngad - - - - -	- - -	507 12 2	325 0 0	- - -	- - -	- - -	325 0 0
9. Garscube - - - - -	539 10 0	- - -	1,170 0 0	- - -	252 3 11	- - -	1,422 3 11
10. Glasgow Bridges - - -	1,035 18 9	- - -	8,319 10 11	- - -	- - -	- - -	8,319 10 11
11. Glasgow, Kirkintilloch, and Bal- dernock - - - - -	688 12 0	- - -	3,640 0 0	- - -	67 19 0	- - -	3,707 19 0
12. Glasgow and Shotts - -	269 5 5	- - -	7,498 0 0	- - -	38 0 9	- - -	7,536 0 9
13. Great Western and St. George's -	652 12 0	- - -	1,835 0 0	- - -	105 1 5	- - -	1,940 1 5
14. Lanark and Hamilton - -	98 16 5	- - -	405 12 8	- - -	- - -	- - -	405 12 8
15. Lanarkshire, East and West -	- - -	229 15 8	950 11 1	- - -	208 16 2	- - -	1,159 7 3
16. Ditto, North and South -	483 3 1	- - -	2,090 9 10	- - -	23 16 11	- - -	2,114 6 9
17. Port Dundas and Craighall -	- - -	- - -	1,000 14 0	- - -	6 18 0	- - -	1,007 12 0
18. Renfrew - - - - -	- - -	250 4 6	1,820 0 0	- - -	1 10 9	- - -	1,821 10 9
19. Three Mile House - - -	1,441 17 6	- - -	1,139 3 4	- - -	25 4 0	- - -	1,164 7 4
20. Wilsontown and Biggar - -	12 1 9	- - -	183 0 0	- - -	0 16 0	- - -	183 16 0
21. Wilsontown and Lanark - -	30 12 3	- - -	169 0 0	- - -	1 18 3	- - -	170 18 3
22. Yoker - - - - -	2,949 0 8	- - -	3,575 16 8	- - -	121 5 9	- - -	3,697 2 5
£	17,952 7 5	1,023 2 8	47,598 9 3	- - -	1,175 4 9	- - -	48,773 14 0
COUNTY OF LINLITHGOW.							
1. Clench - - - - -	1,086 12 3	- - -	937 5 2	- - -	25 12 4	- - -	962 17 6
2. Cramond Bridge, Queensferry, and Linlithgow - - - - -	192 8 5	- - -	806 10 0	- - -	3 19 11	- - -	810 9 11
3. Linlithgow - - - - -	220 0 11	- - -	556 0 0	- - -	3 15 4	- - -	559 15 4
£	1,499 1 7	- - -	2,299 15 2	- - -	33 7 7	- - -	2,333 2 9
COUNTY OF NAIRN.							
1. Nairnshire - - - - -	3 19 1	- - -	159 0 0	- - -	0 12 5	- - -	159 12 5
** Highland Roads and Bridges (see INVERNESS).							
COUNTY OF ORKNEY.							
No Returns.	-	-	-	-	-	-	-
COUNTY OF PEEBLES.							
Peebles :-							
1. First District - - - -	29 7 4	- - -	346 10 0	- - -	2 9 8	- - -	348 19 8
2. Second District - - -	3 2 5	- - -	557 7 11	- - -	- - -	- - -	557 7 11
3. Third District - - - -	359 7 2	- - -	177 0 0	- - -	7 1 9	- - -	184 1 9
4. Fourth District - - -	111 3 10	- - -	570 13 4	- - -	2 16 0	- - -	573 9 4
5. Fifth District - - - -	7 3 4	- - -	242 0 0	- - -	0 7 7	- - -	242 7 7
6. Sixth District - - - -	- - -	2 10 7	16 6 0	- - -	- - -	- - -	16 6 0
7. Tweed Bridge Pontage - -	123 0 0	- - -	161 0 0	- - -	2 10 4	- - -	163 10 4
£	633 4 1	2 10 7	2,070 17 3	- - -	15 5 4	- - -	2,086 2 7

a Contract work.

b Including materials, &c.

c Including carriage.

f Including 350*l.* for Kelvin Bridge repairs.

g Including Surveyor.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
890 10 6	298 5 6	- - -	- - -	21 14 3	91 2 1	- - -	105 0 0	150 0 0	14 7 6
a 301 18 2	- - -	- - -	- - -	1 13 0	6 19 7	25 0 0	10 0 0	35 0 0	- - -
b 5,599 11 7	- - -	- - -	- - -	- - -	371 13 6	100 0 0	100 0 0	150 0 0	476 1 9
266 16 5	c 265 4 0	- - -	- - -	- - -	- - -	- - -	- - -	35 0 0	- - -
311 10 5	c 316 11 8	- - -	- - -	- - -	- - -	20 0 0	20 0 0	70 0 0	- - -
0 19 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
0 17 6	0 5 0	0 18 4	- - -	- - -	1 19 11	- - -	- - -	- - -	- - -
b 173 15 7	- - -	- - -	- - -	- - -	16 7 1	16 5 0	- - -	10 0 0	59 2 10
b 719 11 2	- - -	- - -	- - -	- - -	18 3 5	- - -	60 0 0	25 0 0	- - -
9 18 2	- - -	- - -	- - -	- - -	- - -	50 0 0	50 0 0	- - -	1 2 8
d 2,682 15 7	- - -	1,103 9 3	- - -	- - -	183 8 8	75 0 0	75 0 0	150 0 0	63 11 5
e 5,189 11 0	- - -	- - -	- - -	- - -	1,053 14 2	150 0 0	120 0 0	150 0 0	553 7 9
176 10 11	83 14 0	300 0 0	- - -	- - -	f 385 12 8	38 12 7	- - -	30 0 0	176 10 4
154 10 8	- - -	c 112 11 9	- - -	1 6 8	91 17 11	10 0 0	10 0 0	25 0 0	- - -
296 14 4	- - -	c 355 9 7	- - -	- - -	29 14 9	20 12 0	20 0 0	52 5 0	6 8 11
b 1,220 10 7	- - -	- - -	- - -	- - -	192 8 7	50 0 0	50 0 0	98 0 0	- - -
108 9 8	- - -	239 16 9	- - -	- - -	6 3 4	35 0 0	- - -	12 10 0	51 15 0
250 0 0	129 4 0	826 9 11	- - -	- - -	138 6 8	45 0 0	- - -	30 0 0	167 3 1
190 0 0	119 16 5	668 13 2	- - -	- - -	45 16 8	45 0 0	- - -	30 0 0	140 3 2
53 9 5	- - -	c 63 6 6	- - -	- - -	- - -	- - -	7 0 0	10 0 0	- - -
43 8 10	- - -	c 28 10 3	- - -	- - -	- - -	- - -	g 20 0 0	- - -	- - -
733 3 4	416 14 3	1,953 17 10	32 10 0	- - -	230 6 2	60 0 0	- - -	70 0 0	257 8 9
19,374 12 10	1,629 14 10	5,653 3 4	32 10 0	24 13 11	2,863 15 2	740 9 7	667 10 0	1,132 15 0	1,967 3 2
b 601 3 5	- - -	- - -	- - -	- - -	82 17 10	- - -	25 0 0	60 0 0	- - -
140 6 1	8 8 0	194 8 11	- - -	- - -	11 18 8	- - -	20 0 0	- - -	41 17 0
103 13 11	- - -	225 19 2	- - -	- - -	24 10 6	- - -	15 0 0	32 0 0	75 17 8
845 3 5	8 8 0	420 8 1	- - -	- - -	119 7 0	- - -	60 0 0	92 0 0	117 14 8
b 79 14 3	- - -	- - -	- - -	- - -	- - -	7 19 0	20 0 0	22 10 0	- - -
93 0 5	17 5 5	- - -	- - -	0 15 0	2 10 3	- - -	- - -	24 3 0	9 2 5
214 2 11	19 3 0	- - -	- - -	- - -	26 11 1	25 0 0	7 6 10	65 0 0	- - -
87 12 0	10 2 2	- - -	- - -	- - -	14 12 7	23 5 0	8 0 6	60 0 0	- - -
249 17 6	27 7 8	- - -	- - -	- - -	17 5 2	6 0 2	2 0 10	40 0 0	- - -
121 9 4	21 0 1	- - -	- - -	- - -	20 0 5	5 4 3	1 15 9	30 0 0	- - -
11 10 2	0 12 0	- - -	- - -	- - -	0 5 0	0 10 7	0 3 7	2 0 0	- - -
20 0 2	1 16 4	- - -	- - -	- - -	3 1 1	5 0 0	0 3 7	5 0 0	- - -
797 12 6	97 6 8	- - -	- - -	0 15 0	84 5 7	65 0 0	19 11 1	226 3 0	9 2 5

d Including 2,100*l.* paid to Statute Labour Committee of Glasgow.

e Including materials, &c., and for foot-paths.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF LANARK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Bathgate and Airdrie - -	1,862 18 3	- - -	35 11 8	- - -	- - -	56 5 8	3,525 15 5
2. Biggar and Leadhills - -	138 19 8	- - -	53 18 9	- - -	- - -	21 10 3	594 19 5
3. Cambuslang and Muirkirk -	1,062 6 8	- - -	- - -	40 0 0	- - -	34 5 0	7,933 18 6
4. Carluke - - - - -	12 9 0	- - -	6 10 1	- - -	- - -	4 18 1	610 17 7
5. Corsethill - - - - -	- - -	- - -	51 5 10	- - -	- - -	19 6 9	798 14 8
6. Crossford Bridge - - -	40 18 0	- - -	- - -	- - -	- - -	10 8 4	56 9 4
7. Garion Bridge - - - -	64 0 8	- - -	- - -	- - -	70 0 0	6 18 4	151 5 9
8. Garngad - - - - -	36 8 6	- - -	- - -	- - -	- - -	9 12 0	321 11 0
9. Garscube - - - - -	45 0 0	- - -	568 6 6	2 18 10	- - -	26 15 5	1,465 15 4
10. Glasgow Bridges - - -	854 10 4	- - -	- - -	82 12 0	8,046 11 1	187 2 2	9,281 16 5
11. Glasgow, Kirkintilloch, and Bal- dernock - - - - -	108 9 11	105 0 0	25 5 0	- - -	- - -	16 0 1	4,587 19 11
12. Glasgow and Shotts - -	- - -	- - -	88 5 9	66 9 1	- - -	268 17 5	7,640 5 2
13. Great Western and St. George's -	917 9 0	- - -	- - -	12 4 6	- - -	86 13 9	2,207 7 9
14. Lanark and Hamilton - -	117 0 0	- - -	- - -	- - -	- - -	11 3 2	533 10 2
15. Lanarkshire, East and West -	272 14 0	- - -	- - -	- - -	- - -	34 0 6	1,087 19 1
16. Ditto, North and South -	116 2 5	- - -	- - -	- - -	- - -	35 6 10	1,762 8 5
17. Port Dundas and Craighall -	283 11 2	- - -	- - -	6 15 8	285 19 6	27 10 11	1,007 12 0
18. Renfrew - - - - -	- - -	- - -	25 5 2	126 15 6	- - -	67 18 5	1,806 2 9
19. Three Mile House - - -	- - -	- - -	26 15 11	107 16 11	- - -	95 8 3	1,469 10 6
20. Wilsontown and Biggar - -	27 0 0	- - -	11 6 9	- - -	- - -	5 2 10	177 5 6
21. Wilsontown and Lanark - -	78 4 4	- - -	- - -	- - -	- - -	6 17 2	177 0 7
22. Yoker - - - - -	- - -	- - -	1,404 5 3	42 9 9	- - -	49 3 4	5,249 18 8
£	5,988 1 11	105 0 0	2,296 16 8	488 2 3	8,402 10 7	1,081 4 8	52,448 3 11
COUNTY OF LINLITHGOW.							
1. Cleuch - - - - -	- - -	- - -	555 3 7	- - -	- - -	25 4 11	1,349 9 9
2. Cramond Bridge, Queensferry, and Linlithgow - - - - -	134 19 11	- - -	- - -	- - -	500 0 0	24 8 7	1,076 7 2
3. Linlithgow - - - - -	77 15 6	- - -	95 6 10	- - -	- - -	27 12 1	677 15 8
£	212 15 5	- - -	650 10 5	- - -	500 0 0	77 5 7	3,103 12 7
COUNTY OF NAIRN.							
1. Nairnshire - - - - -	20 12 8	- - -	- - -	- - -	- - -	5 19 9	156 15 8
** Highland Roads and Bridges (see INVERNESS.)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF ORKNEY.							
No Returns.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF PEEBLES.							
Peebles :—							
1. First District - - -	168 2 2	- - -	- - -	- - -	- - -	16 2 4	331 1 0
2. Second District - - -	48 0 11	141 10 8	- - -	- - -	- - -	7 18 1	554 13 6
3. Third District - - -	- - -	- - -	3 12 4	- - -	- - -	4 5 1	211 9 8
4. Fourth District - - -	- - -	58 7 3	71 0 2	- - -	- - -	7 2 8	479 1 5
5. Fifth District - - -	- - -	50 0 6	- - -	- - -	- - -	3 7 0	252 17 4
6. Sixth District - - -	0 3 5	- - -	- - -	- - -	- - -	0 7 11	15 12 8
7. Tweed Bridge Pontage - -	129 19 11	- - -	- - -	- - -	- - -	1 6 11	166 8 0
£	346 6 5	249 18 5	74 12 6	- - -	- - -	40 10 0	2,011 3 7

α Exclusive of interest on 2,307*l.* 12*s.* subscriptions.
e Including 1,539*l.* 6*s.* 8*d.* on annuity bonds.

β Exclusive of interest on 5,566*l.* subscriptions.
f Due on annuity bonds.

(Continued from p. 23.)

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
60,611 8 5	4 & 5	-	17,830 3 11	-	78,441 17 4	-	-	-	20 3 11	20 3 11
5,005 19 0	4 & 5	-	4,639 11 0	138 19 9	9,784 9 9	-	-	-	-	-
41,757 14 1	5	-	4,771 17 0	-	46,529 11 1	-	-	-	8,870 16 5	8,870 16 5
2,684 11 6	4 & 5	311 2 2	6,738 9 8	-	9,734 3 4	-	-	-	396 14 0	396 14 0
3,222 0 0	5	-	8,055 0 0	-	11,277 0 0	-	-	177 18 9	408 6 7	586 5 4
850 0 0	5	-	2 8 1	-	852 8 1	-	-	-	139 7 2	139 7 2
4,295 4 8	5	-	1,245 9 6	-	5,540 14 2	-	-	134 4 1	145 2 10	279 6 11
6,866 0 0	4 & 5	23 16 5	1,387 18 7	504 3 2	8,781 18 2	-	-	-	-	-
1,000 0 0	4½	-	-	-	1,000 0 0	-	-	-	495 18 7	495 18 7
16,451 3 11	4	-	-	-	16,451 3 11	-	-	-	73 13 3	73 13 3
3,100 0 0	4½	344 5 1	-	191 8 11	3,635 14 0	-	-	-	-	-
-	-	-	-	-	-	-	-	-	165 1 0	165 1 0
21,452 2 0	4	-	-	-	21,452 2 0	-	-	-	385 5 8	385 5 8
2,925 0 0	4	-	4,426 5 0	29 1 1	7,380 6 1	-	-	344 17 10	-	344 17 10
24,864 11 0	5	-	c	158 7 6	25,022 18 6	32 12 7	60 8 0	9 17 3	-	102 17 10
54,443 18 3	5	-	66,110 4 10	-	120,554 3 1	-	-	-	835 1 5	835 1 5
5,389 6 9	4	-	-	-	5,389 6 9	-	-	-	-	-
-	-	-	-	234 16 6	234 16 6	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,136 14 4	1,136 14 4
650 0 0	4 & 5	-	20 0 0	-	670 0 0	-	-	-	18 12 3	18 12 3
3,250 0 0	2½	-	d 2,879 9 9	-	6,129 9 9	17 0 0	-	6 13 4	24 9 11	48 3 3
-	-	-	-	-	-	-	-	-	1,396 4 5	1,396 4 5
258,818 19 7	-	679 3 8	118,107 2 4	1,256 16 11	378,862 2 6	49 12 7	60 8 0	673 11 3	14,511 11 9	15,295 3 7
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	61 0 8	-	-	700 0 0	761 0 8
3,500 0 0	3½ & 4	-	-	73 8 10	3,573 8 11	10 15 0	-	-	-	10 15 0
2,077 9 9	3½ & 4	-	-	-	2,077 9 9	-	-	-	102 0 7	102 0 7
5,577 9 9	-	-	-	73 8 10	5,650 18 7	71 15 8	-	-	802 0 7	873 16 3
-	-	-	-	-	-	-	-	-	-	-
536 0 0	4	-	-	-	536 0 0	-	-	-	6 15 10	6 15 10
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
7,118 13 3	5	536 10 7	3,047 9 6	-	10,702 13 4	31 18 0	-	-	47 6 0	79 4 0
2,739 6 8	4	-	-	-	2,739 6 8	47 4 0	30 0 0	-	5 16 10	83 0 10
-	-	-	-	-	-	10 0 0	-	-	331 19 3	341 19 3
f 700 0 0	f	-	-	-	700 0 0	48 6 8	40 0 0	-	205 11 9	293 18 5
f 600 0 0	f	-	-	3 6 5	603 6 5	18 0 0	20 0 0	-	-	38 0 0
4,025 0 0	g	-	-	1 17 3	4,026 17 3	5 15 0	-	0 5 8	-	6 0 8
2,100 0 0	5	-	444 0 1	-	2,544 0 1	7 0 0	-	-	120 2 4	127 2 4
17,282 19 11	-	536 10 7	3,491 9 7	5 3 8	21,316 3 9	168 3 8	90 0 0	0 5 8	710 16 2	969 5 6

c Large arrears, the amount not stated.

g No interest has been paid or edmanded.

d Copied from last return.

1. NAMES OF TRUSTS.	2.		3.		INCOME.							
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.			
COUNTY OF PERTH.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
1. Athole - - - - -	-	-	693	10 3	2,301	1 0	-	-	-	2,301	1 0	
2. Auchterarder - - - - -	-	-	2	7 2	131	0 0	-	-	-	131	0 0	
3. Blairgowrie and Bridge of Cally - - - - -	131	4 1	-	-	457	4 5	-	-	5	13 0	462	17 5
4. Blairgowrie and Coupar Angus - - - - -	144	6 11	-	-	201	3 6	-	-	-	201	3 6	
5. Carse of Gowrie - - - - -	242	11 4	-	-	719	19 9	-	-	0	8 7	720	8 4
6. Crieff and Longcausewayhead - - - - -	190	7 2	-	-	1,265	0 0	-	-	3	13 5	1,268	13 5
7. Dalpatrick - - - - -	-	-	209	6 9	97	0 0	-	-	1	15 0	98	15 0
8. Dalreoch - - - - -	102	1 4	-	-	427	0 0	-	-	7	13 9	434	13 9
9. Drip and Frew and Netherton, United - - - - -	391	10 8	-	-	590	8 4	-	-	10	15 3	601	3 7
10. Dunblane, Doune, and Callander - - - - -	193	14 3	-	-	1,167	19 0	-	-	9	4 1	1,177	3 1
1. Dunkeld to Aberfeldy and Kenmore - - - - -	-	-	36	9 0	1,101	0 0	-	-	-	-	1,101	0 0
2. Dunning - - - - -	106	0 11	-	-	59	10 0	-	-	2	4 10	61	14 10
3. Gleneagles - - - - -	-	-	-	-	371	10 0	-	-	0	16 2	372	6 2
4. Glenfalloch - - - - -	41	1 4	-	-	86	1 6	-	-	-	-	86	1 6
5. Glenlichorn - - - - -	-	-	121	7 3	76	0 0	-	-	d	70 0 0	146	0 0
6. Lochearn - - - - -	156	12 6	-	-	745	0 0	-	-	40	10 6	785	10 6
7. Lochtayside and Glendochart - - - - -	-	-	719	14 3	853	4 5	-	-	-	-	853	4 5
8. Monteith - - - - -	339	15 6	-	-	210	10 0	-	-	10	5 8	220	15 8
9. New Bridge of Earn - - - - -	2,948	17 11	-	-	-	-	-	-	96	11 1	96	11 1
10. Perth Bridge - - - - -	75	11 9	-	-	-	-	-	-	84	17 1	84	17 1
1. Perth and Coupar Angus - - - - -	-	-	352	3 2	854	0 0	-	-	-	-	854	0 0
2. Perth and Crieff - - - - -	83	8 8	-	-	865	14 11	-	-	17	0 11	882	15 10
3. Perth and Dunkeld - - - - -	8	1 6	-	-	605	13 10	-	-	36	7 0	642	0 10
4. Perth and Kinclaven - - - - -	944	10 3	-	-	598	0 0	-	-	16	2 6	614	2 6
5. Strathbraan - - - - -	9	15 11	-	-	180	13 0	-	-	2	9 0	183	2 0
6. Strathtay - - - - -	4	12 1	-	-	124	10 0	-	-	0	7 5	124	17 5
7. Taybridge Road - - - - -	176	11 8	-	-	527	7 0	-	-	5	10 7	532	17 7
8. Tummell Bridge Road - - - - -	318	9 5	-	-	533	10 0	-	-	14	13 7	548	3 7
£	6,609	5 2	2,134	17 10	15,150	0 8	-	-	436	19 5	-	15,587 0
COUNTY OF RENFREW.												
1. Barnsford - - - - -	-	-	403	2 7	505	0 0	-	-	20	0 0	-	525 0 0
2. Glasgow and Kilmarnock - - - - -	-	-	268	5 4	1,317	13 4	-	-	10	0 0	-	1,327 13 4
3. Gorbals and Kilbride - - - - -	-	-	1,330	6 4	7,821	0 0	-	-	10	8 0	1,000 0 0	8,831 8 0
4. Johnston and Barrochan Mill - - - - -	-	-	445	2 2	1,368	13 4	-	-	1	18 3	-	1,370 11 7
5. Kelly Roads - - - - -	10	6 1	-	-	1,660	13 0	-	-	-	-	-	1,660 13 0
6. Paisley and Clerksbridge - - - - -	-	-	1,346	7 5	2,110	6 8	-	-	20	4 11	-	2,130 11 7
7. Paisley and Renfrew - - - - -	-	-	7	11 8	278	0 0	-	-	-	-	-	278 0 0
8. Renfrew and Greenock - - - - -	507	19 10	-	-	1,003	0 0	-	-	11	14 7	-	1,014 14 7
£	518	5 11	3,800	15 6	16,064	6 4	-	-	74	5 9	1,000 0 0	17,138 12 1
COUNTY OF ROSS.												
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-	-	-	-	-	-
COUNTY OF ROXBURGH.												
1. Drygrange Pontage - - - - -	263	17 8	-	-	309	19 6	-	-	-	-	-	309 19 6
2. Great Road - - - - -	145	1 6	-	-	107	0 0	-	-	2	18 8	-	109 18 8
3. Haremooss and Scotsdyke, East District. - - - - -	942	7 1	-	-	600	19 6	-	-	d	416 7 0	-	1,017 6 6
4. Jedburgh, 1st Assignment - - - - -	-	-	293	13 8	1,071	2 2	-	-	264	4 8	-	1,335 6 10
5. " 2nd Assignment - - - - -	176	16 11	-	-	1,130	10 3	-	-	1	0 0	-	1,131 10 3
6. Kelso Bridge - - - - -	1,318	0 5	-	-	-	-	-	-	49	5 7	-	49 5 7
7. Kelso Union, North Branch - - - - -	57	3 10	-	-	363	0 0	-	-	3	1 8	-	366 1 8
8. " South Branch - - - - -	-	-	7	18 1	95	0 0	-	-	-	-	-	95 0 0
9. " West Branch - - - - -	409	5 8	-	-	243	0 0	-	-	7	6 0	-	250 6 0
10. Lauder and Kelso - - - - -	-	-	2,205	6 8	1,121	5 6	-	-	-	-	-	1,121 5 6
11. Liddesdale - - - - -	1,132	16 6	-	-	719	5 0	-	-	89	7 7	-	808 12 7
12. Selkirk and St. Boswells - - - - -	-	-	9	16 0	58	7 0	-	-	-	-	-	58 7 0
£	4,445	9 7	2,516	14 5	5,819	8 11	-	-	833	11 2	-	6,653 0 1

a Including 25*l*. for extra labour.
g Including carriage.

b Including materials, &c.
h Including carriage, and payment to City of Glasgow.

c Including materials.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 530 12 7	- - -	721 1 8	- - -	- - -	11 15 2	- - -	30 0 0	83 0 0	27 1 1
2. 685 7 7	- - -	- - -	- - -	3 5 8	6 12 1	- - -	12 2 0	20 0 0	- - -
3. 167 19 10	33 16 1	- - -	- - -	4 15 0	1 3 8	- - -	6 6 0	- - -	4 1 7
4. 53 7 8	14 0 5	- - -	- - -	- - -	1 6 9	- - -	6 6 0	- - -	4 1 7
5. c 391 13 9	105 2 6	- - -	- - -	3 10 0	14 14 8	- - -	20 0 0	75 0 0	8 2 10
6. b 547 3 7	- - -	- - -	- - -	12 0 6	2 19 5	- - -	50 0 0	70 0 0	- - -
7. b 667 10 0	- - -	- - -	- - -	- - -	2 7 5	- - -	2 10 0	8 0 0	- - -
8. b 351 13 3	- - -	- - -	- - -	- - -	17 8 11	- - -	27 2 0	30 0 0	- - -
9. b 428 19 6	- - -	- - -	- - -	3 0 0	3 18 0	- - -	19 19 0	25 0 0	- - -
0. 492 17 1	- - -	- - -	- - -	37 2 1	- - -	15 0 0	10 0 0	34 0 0	- - -
1. 237 5 8	- - -	465 14 4	- - -	- - -	- - -	- - -	20 0 0	32 10 0	7 2 0
2. 36 6 9	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
3. b 202 19 6	- - -	- - -	- - -	1 7 6	5 8 7	- - -	22 2 0	35 0 0	- - -
4. b 78 9 5	- - -	- - -	- - -	- - -	2 5 0	- - -	- - -	- - -	- - -
5. b 48 11 2	- - -	- - -	- - -	3 0 0	1 13 6	- - -	6 1 0	5 0 0	- - -
6. b 444 8 3	- - -	- - -	- - -	- - -	123 11 6	- - -	27 1 0	26 0 0	- - -
7. b 391 13 5	- - -	- - -	- - -	- - -	7 12 8	- - -	- - -	- - -	- - -
8. 103 10 5	67 4 6	12 13 0	- - -	3 0 0	4 4 8	5 12 6	- - -	20 0 0	5 12 0
9. - - -	- - -	- - -	- - -	- - -	- - -	5 5 0	- - -	- - -	- - -
0. 37 7 3	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -	4 4 0	- - -
1. 208 14 11	74 9 9	- - -	- - -	- - -	8 10 5	21 0 0	- - -	50 0 0	- - -
2. 301 8 7	69 5 6	- - -	- - -	14 6 0	11 12 5	- - -	27 2 0	70 0 0	- - -
3. 271 5 0	71 5 1	- - -	- - -	8 16 8	20 15 2	- - -	40 0 0	85 0 0	- - -
4. 120 0 8	29 16 1	- - -	- - -	3 10 0	3 3 8	15 15 0	- - -	34 4 0	- - -
5. e 87 13 4	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	5 0 0	2 13 4
6. 114 9 0	- - -	- - -	- - -	- - -	- - -	2 10 0	2 10 0	5 0 0	1 15 1
7. f 244 0 0	- - -	- - -	- - -	- - -	33 9 1	- - -	20 0 0	32 10 0	- - -
8. f 272 0 0	- - -	- - -	- - -	- - -	15 13 0	- - -	15 0 0	25 0 0	- - -
6,317 8 2	464 19 11	1,199 9 0	- - -	97 13 5	300 5 9	70 2 6	379 1 0	784 8 0	60 9 6
1. 141 12 3	- - -	g 183 15 6	- - -	- - -	14 16 8	- - -	10 0 0	10 0 0	- - -
2. 377 14 6	- - -	g 722 1 2	- - -	2 10 0	34 15 10	- - -	- - -	16 0 0	- - -
3. 1,840 5 5	- - -	h 4,262 18 0	- - -	9 13 8	532 13 5	- - -	150 0 0	76 3 10	196 16 5
4. 229 1 10	- - -	g 240 9 8	- - -	19 0 0	32 12 3	- - -	25 0 0	30 0 0	49 18 11
5. 254 3 10	225 12 2	350 17 5	- - -	- - -	23 8 7	- - -	- - -	10 0 0	11 16 9
6. 628 15 1	- - -	g 959 1 4	- - -	8 5 0	97 8 6	- - -	150 0 0	60 0 0	30 6 0
7. 63 3 7	- - -	g 171 17 1	- - -	- - -	7 4 8	- - -	10 0 0	10 0 0	- - -
8. 183 17 10	- - -	g 248 2 11	- - -	- - -	99 14 1	- - -	52 10 0	31 10 0	- - -
3,718 14 4	225 12 2	7,139 3 1	- - -	39 8 8	847 14 0	- - -	397 10 0	243 13 10	288 18 1
1. - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2. 82 13 10	- - -	- - -	- - -	- - -	8 5 8	- - -	13 12 0	17 0 0	- - -
3. 153 11 0	- - -	g 243 11 8	- - -	- - -	191 16 6	- - -	30 0 0	40 0 0	- - -
4. c 629 4 2	- - -	- - -	- - -	- - -	- - -	- - -	37 10 0	120 0 0	- - -
5. c 661 9 0	- - -	- - -	- - -	- - -	- - -	- - -	37 10 0	120 0 0	- - -
6. 31 19 4	- - -	- - -	- - -	- - -	0 11 11	- - -	3 3 0	4 0 0	- - -
7. c 143 5 5	- - -	- - -	- - -	- - -	6 12 3	- - -	16 15 0	30 0 0	- - -
8. c 42 11 8	- - -	- - -	- - -	- - -	7 16 9	- - -	10 5 0	11 8 0	- - -
9. 33 17 1	- - -	69 12 4	- - -	- - -	32 7 4	- - -	16 0 0	18 18 0	- - -
0. b 373 19 10	- - -	- - -	- - -	10 17 10	41 0 2	31 10 0	- - -	56 12 0	49 2 1
1. 144 13 10	- - -	g 431 13 3	- - -	5 0 0	71 14 9	- - -	10 0 0	20 0 0	- - -
2. 43 13 3	- - -	- - -	- - -	- - -	- - -	- - -	2 18 4	5 0 0	- - -
2,345 18 5	- - -	744 17 3	- - -	15 17 10	360 5 4	31 10 0	177 13 4	442 18 0	49 2 1

(Continued on page 28.)

d From other roads.

e Including team labour.

f Contract work.

i Including 359l. 11s. 8d. from railway company for extra traffic.

(Continued from page 27.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF PERTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Athole - - - - -	391 17 4	- - -	- - -	- - -	- - -	79 6 3	1,874 14 1
2. Auchterarder - - - - -	- - -	- - -	- - -	- - -	- - -	21 10 0	148 17 4
3. Blairgowrie and Bridge of Cally - - -	229 2 3	- - -	- - -	- - -	- - -	8 14 1	455 18 6
4. Blairgowrie and Coupar Angus - - -	101 14 6	- - -	- - -	- - -	- - -	6 8 6	187 5 5
5. Carse of Gowrie - - - - -	50 7 5	- - -	3 1 0	- - -	100 0 0	14 19 5	786 11 7
6. Crieff and Longcausewayhead - - -	23 3 0	- - -	261 16 5	- - -	- - -	51 16 2	1,018 19 1
7. Dalpatrick - - - - -	58 8 4	- - -	- - -	- - -	- - -	8 0 6	146 16 3
8. Dalreoch - - - - -	43 18 9	- - -	- - -	- - -	- - -	22 9 9	492 12 8
9. Drip and Frew and Netherton, United - - - - -	19 5 9	- - -	- - -	- - -	- - -	20 8 8	520 10 11
10. Dunblane, Doune, and Callander - - -	350 15 7	- - -	- - -	- - -	- - -	24 11 10	964 6 7
11. Dunkeld to Aberfeldy and Kenmore - -	86 16 0	- - -	- - -	- - -	- - -	10 4 10	859 12 10
12. Dunning - - - - -	- - -	- - -	- - -	- - -	- - -	5 17 8	62 4 5
13. Gleneagles - - - - -	84 8 6	- - -	- - -	- - -	- - -	21 0 1	372 6 2
14. Glenfalloch - - - - -	- - -	- - -	- - -	- - -	- - -	5 1 1	85 15 6
15. Glenlithorn - - - - -	5 13 0	- - -	- - -	- - -	- - -	6 4 1	76 2 9
16. Lochearn - - - - -	156 12 6	- - -	- - -	- - -	- - -	63 19 11	841 13 2
17. Lochtayside and Glendochart - - -	471 0 11	- - -	- - -	- - -	- - -	39 9 5	909 16 5
18. Monteith - - - - -	- - -	- - -	- - -	- - -	- - -	5 17 7	227 14 8
19. New Bridge of Earn - - - - -	- - -	- - -	- - -	- - -	- - -	0 1 10	5 6 10
20. Perth Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	1 12 0	48 3 3
21. Perth and Coupar Angus - - - - -	282 2 10	- - -	- - -	- - -	- - -	25 0 10	669 18 9
22. Perth and Crieff - - - - -	370 3 7	- - -	- - -	- - -	- - -	36 6 1	900 4 2
23. Perth and Dunkeld - - - - -	88 16 3	- - -	- - -	- - -	33 4 6	14 16 3	633 18 11
24. Perth and Kinclaven - - - - -	800 0 0	- - -	- - -	- - -	- - -	20 11 2	1,027 0 7
25. Strathbraan - - - - -	33 16 4	- - -	- - -	- - -	- - -	7 8 9	141 11 9
26. Strathtay - - - - -	- - -	- - -	- - -	- - -	- - -	2 8 10	128 12 11
27. Taybridge Road - - - - -	214 10 1	- - -	- - -	- - -	- - -	25 19 4	470 8 6
28. Tummell Bridge Road - - - - -	92 12 7	- - -	- - -	- - -	- - -	15 0 9	435 6 4
£	3,955 5 6	- - -	264 17 5	- - -	133 4 6	565 5 8	14,592 10 4
COUNTY OF RENFREW.							
1. Barnsford - - - - -	173 1 10	- - -	- - -	- - -	- - -	13 17 9	547 4 0
2. Glasgow and Kilmarnock - - - - -	41 11 0	- - -	- - -	- - -	- - -	108 18 8	1,303 11 2
3. Gorbals and Kilbride - - - - -	509 16 7	- - -	- - -	- - -	2,320 0 0	90 18 11	9,989 6 3
4. Johnston and Barrochan Mill - - - - -	547 1 7	- - -	- - -	- - -	- - -	19 5 5	1,192 10 0
5. Kelly Roads - - - - -	680 10 8	- - -	- - -	- - -	63 16 4	44 6 1	1,669 11 10
6. Paisley and Clerksbridge - - - - -	108 4 6	- - -	200 0 0	- - -	200 0 0	57 2 3	2,499 2 8
7. Paisley and Renfrew - - - - -	1 10 0	- - -	- - -	- - -	- - -	10 5 3	274 0 7
8. Renfrew and Greenock - - - - -	474 15 8	- - -	- - -	- - -	- - -	45 1 9	1,135 12 3
£	2,536 11 10	- - -	200 0 0	- - -	2,583 16 4	389 16 5	18,610 18 9
COUNTY OF ROSS.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF ROXBURGH.							
1. Drygrange Pontage - - - - -	11 6 1	- - -	- - -	- - -	276 7 6	2 11 4	290 4 11
2. Great Road - - - - -	- - -	- - -	- - -	- - -	- - -	5 19 10	127 11 4
3. Haremoos and Scotsdyke, East District - - - - -	- - -	- - -	3 19 3	- - -	5 0 0	33 16 10	701 15 3
4. Jedburgh, 1st Assigination - - - - -	504 1 5	- - -	- - -	- - -	- - -	28 5 9	1,319 1 4
5. " 2nd Assigination - - - - -	- - -	- - -	- - -	- - -	- - -	59 17 5	878 16 5
6. Kelso Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	7 8 11	47 3 2
7. Kelso Union, North Branch - - - - -	5 0 0	- - -	- - -	- - -	- - -	6 9 9	213 2 5
8. " South Branch - - - - -	10 19 4	- - -	- - -	- - -	- - -	5 1 0	88 1 9
9. " West Branch - - - - -	197 6 3	- - -	- - -	- - -	- - -	8 15 8	376 16 8
10. Lauder and Kelso - - - - -	99 15 3	- - -	- - -	- - -	- - -	43 11 9	706 8 11
11. Liddesdale - - - - -	- - -	- - -	18 1 0	- - -	- - -	62 11 11	763 14 9
12. Selkirk and St. Boswells - - - - -	- - -	- - -	- - -	- - -	- - -	7 10 4	59 1 11
£	828 8 4	- - -	22 0 3	- - -	281 7 6	272 0 6	5,571 18 10

a Including 1,000*l.* postponed debt. b No interest paid on 9,100*l.* c Including 566*l.* 17*s.* 2*d.* at 4 per cent.
g Including interest on postponed debt. h Including interest accumulated. i Including 984*l.* at 4 per cent.
n Including 6,400*l.* due to Paisley and Clerksbridge Road. o Including 7,000*l.* due from other roads. p Due from Barnsford Road.
s Accepted in full discharge of debt of 6,369*l.* t Reduced 27,484*l.* 14*s.* 8*d.* relinquished.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9,500 0 0	4	-	-	267 3 4	9,767 3 4	-	-	44 6 2	-	44 6 2
4,380 5 10	5	-	5,792 13 8	20 4 6	10,193 4 0	-	-	134 10 2	-	134 10 2
5,950 0 0	4	-	-	-	5,950 0 0	-	-	-	138 3 0	138 3 0
23,544 0 0	4	-	-	-	3,544 0 0	-	-	40 0 0	158 5 0	198 5 0
10,400 0 0	4	-	b	-	10,400 0 0	16 0 0	-	100 0 0	176 8 1	292 8 1
600 0 0	4	-	-	-	600 0 0	-	-	-	440 1 6	440 1 6
1,718 6 3	3½ to 5	-	808 19 4	257 8 0	2,784 13 7	-	-	59 11 9	-	59 11 9
12,457 5 6	5	-	9,077 14 10	-	21,535 0 4	-	-	159 8 10	44 2 5	203 11 3
500 0 0	4	-	-	-	500 0 0	49 3 4	-	-	472 3 4	521 6 8
9,100 0 0	4	-	-	-	9,100 0 0	17 0 0	-	-	406 10 9	423 10 9
7,075 0 0	5	-	d	-	7,075 0 0	-	-	-	204 18 2	204 18 2
9,047 6 2	5	-	14,926 7 6	-	23,973 13 8	-	-	22 7 11	105 11 4	127 19 3
42,106 0 9	5	-	31,481 17 3	-	73,587 18 0	-	-	242 4 6	-	242 4 6
4,280 0 0	4	-	4,802 16 10	-	9,082 16 10	-	-	-	41 7 4	41 7 4
5,543 14 0	5	-	14,829 7 5	51 10 0	20,424 11 5	-	-	60 12 5	-	60 12 5
13,493 18 9	5	-	17,079 9 3	-	30,573 8 0	-	-	13 17 6	100 9 10	114 7 4
12,215 0 0	4	-	-	776 6 3	12,991 6 3	20 0 0	-	-	-	20 0 0
2,988 11 0	4 & 4½	-	816 8 10	-	3,804 19 10	78 10 0	-	-	332 16 6	411 6 6
-	-	-	-	-	-	-	-	-	3,040 2 2	3,040 2 2
-	-	-	-	-	-	-	-	f1,873 3 3	112 5 2	1,985 8 10
9,940 0 0	4 & 4½	-	g1,417 3 7	168 1 11	11,525 5 6	-	-	-	-	-
9,906 4 10	4	-	280 0 2	-	10,186 5 0	-	-	-	66 0 4	66 0 4
2,191 5 8	4 & 5	-	-	-	2,191 5 8	-	-	-	16 3 5	16 3 5
10,076 13 3	4½	-	h47,469 1 9	-	57,545 15 0	-	-	-	531 12 2	531 12 2
5,873 2 11	5	-	5,443 7 11	-	11,316 10 10	-	-	-	51 6 2	51 6 2
1,800 0 0	5	-	534 0 0	-	1,834 0 0	-	-	-	0 16 7	0 16 7
13,208 19 2	5	-	7,953 17 7	-	21,162 16 9	-	-	21 3 9	139 0 9	160 4 6
6,391 8 10	5	-	2,196 15 2	-	8,588 4 0	-	-	83 0 0	431 6 8	514 6 8
213,787 2 11	-	-	164,910 1 1	1,540 14 0	380,237 18 0	180 13 4	-	2,854 6 3	7,009 11 1	10,044 10 8
4,000 0 0	4½ & 5	h1,142 15 4	33 15 0	425 6 7	5,601 16 11	-	-	-	-	-
-	-	2 2 9	-	244 3 2	246 5 11	-	-	1415 8 8	-	415 8 8
35,194 8 0	4 to 5	m2,256 4 4	10,867 0 0	2,488 4 7	50,805 16 11	-	-	1,421 10 5	-	1,421 10 5
11,000 0 0	4½ & 5	n6,439 5 1	-	267 0 7	17,706 5 8	-	-	308 14 11	-	308 14 11
15,253 10 4	4½	-	-	-	15,253 10 4	-	-	8 13 5	1 7 3	10 0 8
3,030 0 0	4½ & 5	113 0 0	1,369 14 8	1,714 18 6	6,227 13 2	-	-	o7,261 6 6	-	7,261 6 6
670 0 0	4	6 1 7	472 14 0	3 12 3	1,152 7 10	-	-	p530 0 0	-	530 0 0
q51,883 4 9	5	-	-	-	51,883 4 9	-	-	-	387 2 2	387 2 2
121,031 3 1	-	9,959 9 1	12,743 3 8	5,143 5 8	148,877 1 6	-	-	9,945 13 11	388 9 5	10,334 3 4
226 2 6	5	-	-	-	226 2 6	-	-	-	283 12 3	283 12 3
-	-	-	-	-	-	-	-	-	127 8 10	127 8 10
1,100 0 0	5	-	t5,580 0 0	-	6,680 0 0	15 0 9	-	-	1,257 18 4	1,272 19 1
19,264 18 8	u4	-	128 1 2	277 8 2	19,670 8 0	-	-	-	429 10 9	429 10 9
-	-	-	-	-	-	-	-	-	1,320 2 10	1,320 2 10
3,000 0 0	5	-	5,685 0 0	-	8,685 0 0	-	-	-	210 3 1	210 3 1
x3,059 13 4	5	-	x955 0 3	0 19 10	4,015 13 5	-	-	-	-	-
2,550 0 0	5	-	2,047 5 9	-	4,597 5 9	-	-	-	282 15 0	282 15 0
-	-	-	-	1,790 10 1	1,790 10 1	87 14 6	-	7 13 0	-	95 7 6
5,000 0 0	5	-	15,132 5 10	-	20,132 5 10	201 5 0	-	10 7 5	1,177 14 4	1,389 6 9
-	-	-	-	10 10 11	10 10 11	-	-	11 16 0	-	11 16 0
34,200 14 6	-	-	29,527 13 0	2,079 9 0	65,807 16 6	304 0 3	-	29 16 5	5,089 5 5	5,423 2 1

d No arrears stated.

e Including 30l. to Glenlíchorn Road.

f Lent at interest.

h Including 1,130l. due to other roads.

i Due from Gorbals Road.

m Including 415l. 8s. 8d. due to Glasgow and Kilmarnock Trust.

q Including 4,405l. postponed debt.

r Only 16 dividends, amounting to 29l. 14s. 2d. per cent., have been paid.

u Half the free rents payable on 10,264l. 18s. 8d.

x No interest has been paid on 1,200l.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ettrick - - -	51 5 8	- - -	35 4 0	- - -	0 19 6	- - -	36 3 6
2. Selkirkshire - - -	52 13 9	- - -	525 5 0	- - -	4 5 5	- - -	529 10 5
£	103 19 5	- - -	560 9 0	- - -	5 4 11	- - -	565 13 11
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - -	119 7 6	- - -	25 0 0	- - -	5 5 5	- - -	30 5 5
2. Denny to Fintry Branch - - -	240 8 10	- - -	160 0 0	- - -	5 4 0	- - -	165 4 0
3. Kerse Road and Bridge - - -	- - -	64 11 11	353 0 0	- - -	- - -	- - -	353 0 0
4. Linlithgow Bridge to Stirling, &c. - - -	787 0 3	- - -	2,560 0 0	- - -	19 17 0	- - -	2,579 17 0
5. Redrow to Peathill - - -	26 13 6	- - -	424 0 0	- - -	42 17 11	- - -	466 17 11
6. Stirling to Drymen Bridge - - -	285 6 3	- - -	566 3 2	- - -	27 2 0	- - -	593 5 2
7. West Stirlingshire, First District - - -	- - -	259 0 7	1,004 0 0	- - -	77 8 8	- - -	1,081 8 8
8. " " Second District - - -	618 4 0	- - -	2,098 4 10	- - -	26 8 1	- - -	2,124 12 11
9. " " Third District - - -	223 2 1	- - -	715 14 3	- - -	39 8 7	- - -	755 2 10
£	2,250 2 5	323 12 6	7,906 2 3	- - -	243 11 8	- - -	8,149 13 11
COUNTY OF SUTHERLAND.							
* * Highland Roads and Bridges (see INVERNESS).	—	—	—	—	—	—	—
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	1,653 11 3	- - -	- - -	- - -	b 198 5 8	- - -	198 5 8
2. Wigtown Roads - - -	- - -	434 9 11	274 0 0	- - -	c 178 14 10	300 0 0	752 14 10
£	1,653 11 3	434 9 11	274 0 0	- - -	377 0 6	300 0 0	951 0 6

a Including materials, &c.

b Including 165*l.* 9*s.* assessments.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -	- - -
246 14 6	37 8 4	- - -	- - -	- - -	41 7 3	- - -	40 0 0	69 10 11	- - -
246 14 6	37 8 4	- - -	- - -	- - -	41 7 3	- - -	45 0 0	69 10 11	- - -
20 19 6	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	2 10 0	- - -
98 11 4	15 8 0	12 19 1	- - -	- - -	2 1 9	- - -	15 0 0	10 0 0	- - -
90 5 0	6 15 0	31 10 0	- - -	- - -	11 4 6	- - -	21 0 0	15 0 0	- - -
a 1,157 3 11	- - -	- - -	- - -	- - -	- - -	- - -	100 0 0	126 5 0	3 7 6
a 229 12 8	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	15 0 0	- - -
221 17 1	74 6 8	32 16 6	- - -	- - -	5 19 9	- - -	30 0 0	50 0 0	- - -
a 665 13 5	- - -	- - -	- - -	13 0 0	- - -	- - -	25 5 0	42 6 3	- - -
a 916 16 6	- - -	- - -	- - -	12 11 0	- - -	- - -	55 17 6	95 8 1	- - -
a 902 12 4	- - -	- - -	- - -	- - -	- - -	- - -	18 17 6	32 5 8	- - -
4,303 11 9	96 9 8	77 5 7	- - -	25 11 0	19 6 0	- - -	281 0 0	388 15 0	3 7 6
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
79 3 10	9 14 6	180 18 11	- - -	- - -	29 14 2 3 11 8	7 2 0	9 10 0	30 0 0	- - -
79 3 10	9 14 6	180 18 11	- - -	- - -	33 5 10	7 2 0	9 10 0	30 0 0	- - -

(Continued on page 32.)

c Including 160*l.* from sale of toll-houses.

(Continued from page 31.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19. Interest of Debt.	20. Annuities.	21. Improvements.	22. Watering Roads.	23. Debts paid off.	24. Incidental Expenses.	25. TOTAL EXPENDITURE
COUNTY OF SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Ettrick - - - -	21 3 6	- - -	- - -	- - -	- - -	2 19 6	29 3
2. Selkirkshire - - -	- - -	13 10 0	6 2 7	- - -	- - -	20 8 3	475 1 1
£	21 3 6	13 10 0	6 2 7	- - -	- - -	23 7 9	504 4 1
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - - -	- - -	- - -	- - -	- - -	- - -	0 11 8	29 1
2. Denny to Fintry Branch - - -	- - -	- - -	- - -	- - -	- - -	6 4 0	160 4
3. Kerse Road and Bridge - - -	138 0 0	- - -	11 5 0	- - -	- - -	3 16 6	328 16
4. Linlithgow Bridge to Stirling, &c. -	882 5 0	- - -	- - -	- - -	- - -	222 2 6	2,491 3 1
5. Redrow to Peathill - - -	196 10 2	- - -	- - -	- - -	- - -	12 10 4	463 13
6. Stirling to Drymen Bridge - - -	168 4 2	- - -	- - -	- - -	- - -	23 11 10	606 16
7. West Stirlingshire, First District -	269 5 2	- - -	- - -	- - -	- - -	41 4 5	1,056 14
8. " " Second District - - -	124 5 10	- - -	- - -	- - -	1,000 0 0	33 19 3	2,238 18
9. " " Third District - - -	30 6 4	- - -	- - -	- - -	- - -	11 9 3	995 11
£	1,808 16 8	- - -	11 5 0	- - -	1,000 0 0	355 9 9	8,370 17 1
COUNTY OF SUTHERLAND.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	- - -	- - -	96 0 0	- - -	- - -	- - -	125 14 2
2. Wigtown Roads - - -	15 2 3	- - -	- - -	- - -	- - -	29 9 2	364 12 4
£	15 2 3	- - -	96 0 0	- - -	- - -	29 9 2	490 6 6

a Uncertain, interest being according to income.
e No interest paid on 4,500*l.* postponed debt.

b Interest on 2,000*l.* postponed.
f Due from First District.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
550 0 0	4	- - -	- - -	- - -	550 0 0	- - -	- - -	5 0 0	58 6 2	63 6 2
325 0 2	None.	- - -	- - -	- - -	325 0 2	- - -	- - -	- - -	107 2 4	107 2 4
875 0 2	- - -	- - -	- - -	- - -	875 0 2	- - -	- - -	5 0 0	165 8 6	170 8 6
3,626 10 8	a - -	- - -	a - -	- - -	3,626 10 8	- - -	- - -	- - -	120 11 9	120 11 9
b 8,850 0 0	4 & 5	- - -	8,367 0 0	40 7 11	17,257 7 11	- - -	- - -	- - -	245 8 8	245 8 8
22,487 10 0	4	- - -	- - -	- - -	22,487 10 0	- - -	- - -	- - -	825 13 4	825 13 4
12,937 0 4	c - -	- - -	- - -	- - -	12,937 0 4	- - -	- - -	- - -	29 18 3	29 18 3
6,565 0 0	4 to 5	- - -	400 0 0	- - -	6,965 0 0	20 0 0	- - -	- - -	271 15 5	291 15 5
d 11,078 14 9	4	- - -	e - -	234 6 2	11,313 0 11	- - -	- - -	- - -	- - -	- - -
2,200 0 0	4 & 5	- - -	- - -	- - -	2,200 0 0	- - -	- - -	f 350 0 0	503 18 9	853 18 9
g 700 0 0	4 & 5	- - -	- - -	17 6 2	717 6 2	- - -	- - -	f 350 0 0	- - -	350 0 0
68,444 15 9	- - -	- - -	8,767 0 0	292 0 3	77,503 16 0	20 0 0	- - -	700 0 0	1,997 6 2	2,717 6 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- 300 0 0	4½	- - -	- - -	46 7 5	346 7 5	- - -	19 5 5	- - -	1,726 2 9	1,745 8 2
300 0 0	- - -	- - -	- - -	46 7 5	346 7 5	- - -	19 5 5	- - -	1,726 2 9	1,745 8 2

c Uncertain.

d Including 700*l.* lent by other districts.
g Including 350*l.* to First District.

g Including 350*l.* to First District.

L O N D O N :
Printed by GEORGE E. FYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

TURNPIKE TRUSTS.

AN ABSTRACT OF THE GENERAL STATEMENTS

OF THE

Income and Expenditure

OF THE SEVERAL

TURNPIKE TRUSTS

IN

SCOTLAND,

BETWEEN THE TERM OF WHITSUNDAY 1863 AND THE TERM OF
WHITSUNDAY 1864.

PURSUANT TO THE ACT 12 & 13 VICT. CAP. 31.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

FOR HER MAJESTY'S STATIONERY OFFICE.

1866.

AN ABSTRACT OF THE GENERAL STATEMENTS OF THE INCOME

1.	2.	3.	INCOME.				
NAMES OF COUNTIES.	Balance in Treasurers' Hands on last Account.	Balance due to the Treasurers on last Account.	4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
SCOTLAND.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ABERDEEN - Trusts. - 33	7,890 4 3	313 14 4	8,324 8 1	- - -	322 17 2	18 10 8	8,665 15 11
ARGYLL <i>a</i> - - -	—	—	—	—	—	—	—
AYR - - - 17	3,819 10 3	1,270 3 10	14,502 11 6	- - -	2,465 10 5	- - -	16,968 1 11
BANFF - - - 15	2,141 15 6	411 9 7	2,159 0 9	- - -	48 7 10	- - -	2,207 8 7
BERWICK - - - 9	15,031 13 0	126 1 7	4,247 15 3	- - -	507 7 6	210 17 6	4,966 0 3
BUTE <i>a</i> - - -	—	—	—	—	—	—	—
CAITHNESS <i>a</i> - - -	—	—	—	—	—	—	—
CLACKMANNAN - 3	109 8 11	- - -	3,231 18 0	- - -	9 5 0	- - -	3,241 3 0
DUMBARTON - 8	2,923 18 6	874 11 4	4,930 1 0	- - -	187 16 2	- - -	5,117 17 2
DUMFRIES - - - 8	6,327 2 7	985 12 4	5,514 19 7	- - -	207 13 2	- - -	5,722 12 9
EDINBURGH - - - 4	582 14 11	1,053 3 5	19,865 1 5	- - -	1,106 3 6	- - -	20,971 4 11
ELGIN - - - 6	231 10 1	130 11 5	1,278 9 0	- - -	151 10 2	- - -	1,429 19 2
FIFE - - - 7	2,336 9 7	348 2 6	10,672 14 4	- - -	1,068 3 5	- - -	11,740 17 9
FORFAR - - - 17	3,569 16 2	4,449 14 4	8,761 11 10	- - -	118 5 4	232 17 8	9,112 14 10
HADDINGTON - 5	318 18 5	397 8 7	4,346 4 11	- - -	540 14 8	- - -	4,886 19 7
INVERNESS - - - 2	2,228 18 10	- - -	- - -	- - -	119 19 9	- - -	119 19 9
KINCARDINE - 6	6,291 1 2	- - -	1,793 6 10	- - -	352 0 8	- - -	2,145 7 6
KINROSS - - - 4	743 8 10	52 14 3	2,007 8 11	- - -	244 5 10	- - -	2,251 14 9
KIRKCUDBRIGHT - 1	- - -	330 16 11	2,047 17 10	- - -	68 18 11	- - -	2,116 16 9
LANARK - - - 22	14,511 11 9	1,256 16 11	48,717 19 4	0 15 9	1,655 17 5	2,203 5 0	52,577 17 6
LINLITHGOW - 3	802 0 7	73 8 10	2,185 2 9	1 8 0	67 6 8	- - -	2,253 17 5
NAIRN - - - 1	6 15 10	- - -	165 2 5	- - -	- - -	- - -	165 2 5
ORKNEY <i>b</i> - - -	—	—	—	—	—	—	—
PEEBLES - - - 7	710 16 2	5 3 8	2,103 0 3	- - -	21 2 5	- - -	2,124 2 8
PERTH - - - 28	7,009 11 1	1,540 14 0	14,001 18 5	- - -	571 16 7	- - -	14,573 15 0
RENFREW - - - 8	388 9 5	5,143 5 8	15,694 7 2	- - -	133 12 9	200 0 0	16,027 19 11
ROSS AND CROMARTY <i>a</i> -	—	—	—	—	—	—	—
ROXBURGH - - - 12	5,089 5 5	2,079 9 0	5,746 2 7	- - -	302 13 7	- - -	6,048 16 2
SELKIRK - - - 2	165 8 6	- - -	628 2 6	- - -	4 3 1	- - -	632 5 7
STIRLING - - - 9	1,997 6 2	292 0 3	7,485 12 2	- - -	190 5 0	- - -	7,675 17 2
SUTHERLAND <i>a</i> - - -	—	—	—	—	—	—	—
WIGTOWN - - - 2	1,726 2 9	46 7 5	232 0 0	- - -	195 19 9	- - -	427 19 9
TOTAL - 239	86,953 18 8	21,181 10 2	190,642 16 10	2 3 9	10,661 16 9	2,865 10 10	204,172 8 2

a See Inverness. "Highland Roads and Bridges."*b* No Return.

Whitehall, 1st March 1866.

AND EXPENDITURE OF THE SEVERAL TURNPIKE TRUSTS IN SCOTLAND, between the Term of WHITSUNDAY 1863 and the Term of WHITSUNDAY 1864, pursuant to the 12th and 13th Vict. Cap. 31.

EXPENDITURE.																	DEBTS.					ARREARS OF INCOME.					
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Mannual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.	Bonded or Mortgage Debt.	Rate of Interest per Cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers Hands on this Account.	TOTAL ASSETS.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Average.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5,003 16 10	- - -	- - -	- - -	80 17 9	211 13 5	- - -	339 11 0	411 5 0	- - -	1,932 2 0	- - -	67 15 9	- - -	189 12 5	367 1 1	8,603 15 3	225,363 1 0	4 ³ / ₄	- - -	192,985 14 10	367 7 8	418,716 3 6	159 4 10	- - -	682 17 3	8,005 18 3	8,848 0 4
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,555 7 6	711 3 2	4,634 11 5	2 15 0	86 11 4	743 3 4	379 17 0	278 3 0	803 18 4	- - -	760 15 3	- - -	2,860 0 2	- - -	260 0 0	971 18 6	17,050 4 0	75,693 12 2	5	2,869 7 11	71,846 0 6	520 11 11	150,929 12 6	138 14 4	- - -	- - -	2,987 16 3	3,126 10 7
1,220 2 5	- - -	- - -	- - -	- - -	2 9 8	81 17 0	69 18 6	121 18 0	- - -	547 19 3	- - -	- - -	- - -	- - -	50 7 11	2,094 12 9	44,526 18 7	5	- - -	249,000 9 0	427 4 2	293,954 11 9	17 3 8	- - -	- - -	2,270 5 11	2,287 9 7
2,850 2 4	1 12 6	384 17 11	- - -	6 0 0	46 5 4	- - -	174 19 0	223 17 6	327 15 8	622 1 8	- - -	116 11 0	- - -	- - -	195 9 7	4,458 12 6	55,298 5 4	2 ¹ / ₂	- - -	19,419 18 6	19 10 10	74,737 14 8	150 15 6	- - -	59 0 8	15,432 10 0	15,542 6 2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
897 3 6	312 6 2	149 13 0	- - -	- - -	41 10 2	- - -	70 0 0	180 4 0	- - -	1,403 1 3	- - -	41 15 0	- - -	100 0 0	106 12 7	3,302 5 8	53,210 0 0	3 ³ / ₄	- - -	- - -	17 11 0	53,227 11 0	- - -	- - -	16 6 8	65 17 3	82 3 11
2,070 10 4	114 17 11	865 14 4	- - -	18 6 1	119 5 11	73 10 0	107 15 0	221 0 0	33 0 11	731 13 3	- - -	124 13 7	- - -	- - -	166 9 10	4,653 2 2	58,560 18 11	4 ¹ / ₂	1,596 3 2	16,279 6 0	489 15 2	76,926 3 3	10 0 0	- - -	3,808 8 2	3,003 17 4	6,822 5 6
2,770 4 4	134 7 3	932 1 5	- - -	6 14 6	132 7 0	57 3 6	250 18 0	568 2 11	104 12 0	696 14 9	- - -	639 5 2	- - -	- - -	265 3 6	6,557 14 4	39,420 19 3	4 ¹ / ₄	- - -	14,899 2 7	1,080 4 10	55,400 6 8	- - -	- - -	34 0 0	5,586 13 6	5,620 13 6
10,244 14 10	3,414 1 5	- - -	- - -	75 11 2	722 17 1	- - -	411 16 9	1,370 13 0	75 5 9	337 4 4	- - -	2,860 9 6	- - -	- - -	247 19 10	19,760 13 8	4,312 10 0	4	- - -	- - -	338 19 5	4,651 9 5	- - -	- - -	- - -	1,079 2 2	1,079 2 2
644 15 5	- - -	- - -	- - -	- - -	- - -	64 19 0	49 8 0	102 2 0	23 8 4	397 16 9	- - -	- - -	- - -	201 18 6	37 12 6	1,522 0 6	8,801 9 4	4	3 0 0	3 8 0	264 19 10	9,072 17 2	- - -	- - -	- - -	273 17 2	273 17 2
5,288 4 5	1,371 15 3	923 0 2	- - -	147 11 6	554 8 8	171 15 5	170 13 11	693 0 11	- - -	297 4 2	- - -	407 7 1	20 16 9	495 0 0	262 8 11	10,803 7 2	16,405 0 0	4	200 0 0	- - -	5 2 3	16,610 2 3	42 6 10	- - -	127 6 5	2,930 19 11	3,100 13 2
3,671 6 10	407 17 8	536 14 10	- - -	79 17 6	241 5 5	95 0 0	268 8 6	517 11 1	7 13 4	1,858 17 7	- - -	163 15 3	12 17 4	410 9 6	370 3 4	8,641 18 2	83,578 18 11	3 ¹ / ₄	- - -	6,281 9 0	4,393 18 9	94,254 6 8	22 18 9	- - -	- - -	3,984 17 3	4,007 16 0
2,325 14 1	780 5 8	25 17 6	- - -	32 4 0	92 2 2	- - -	255 0 0	250 10 0	396 3 10	368 12 3	- - -	11 13 6	- - -	100 0 0	61 6 10	4,699 9 10	12,312 9 11	3 ¹ / ₂	- - -	- - -	220 19 6	12,533 9 5	20 4 5	55 4 0	253 17 10	329 19 1	659 5 4
1,823 7 10	- - -	- - -	- - -	- - -	- - -	- - -	5 13 6	222 2 0	106 9 1	- - -	105 6 6	- - -	- - -	- - -	12 1 7	1,775 0 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	573 18 1	573 18 1
830 17 9	- - -	- - -	7 17 2	- - -	5 0 6	19 16 6	83 2 6	83 19 6	- - -	764 9 0	- - -	- - -	- - -	- - -	83 18 11	1,879 1 10	31,139 1 3	4	- - -	14,376 13 11	- - -	45,515 15 2	76 18 4	100 0 0	211 17 3	6,557 6 10	6,946 2 5
395 10 1	141 19 6	387 3 0	- - -	- - -	38 7 9	83 8 0	39 9 1	170 0 0	13 3 3	718 8 0	- - -	- - -	- - -	- - -	82 16 11	2,070 5 7	40,250 8 3	4 ¹ / ₂	524 10 0	6,141 18 3	28 16 5	46,945 12 11	217 16 8	98 0 0	- - -	901 0 2	1,216 16 10
943 1 9	44 14 6	856 10 8	- - -	3 12 0	41 10 9	60 0 0	50 0 0	200 0 0	94 7 3	154 11 7	- - -	58 0 0	- - -	- - -	216 13 4	2,723 1 10	1,650 0 0	4	- - -	- - -	937 2 0	2,587 2 0	169 18 4	- - -	- - -	- - -	169 18 4
17,353 12 0	936 11 3	6,793 19 6	142 0 0	28 6 9	1,327 9 11	715 14 0	667 10 0	1,132 15 0	257 9 1	10,397 15 10	- - -	3,116 13 2	570 6 5	9,978 1 7	965 9 0	54,383 13 6	251,244 3 0	4 ³ / ₄	347 11 4	117,676 14 8	966 8 9	370,234 17 9	53 0 8	- - -	782 16 10	12,415 7 7	13,251 5 1
850 4 4	7 13 0	420 15 9	- - -	- - -	76 7 8	- - -	60 0 0	142 0 0	1 1 6	214 13 0	- - -	420 17 10	- - -	- - -	144 19 1	2,338 12 2	5,577 9 9	3 ³ / ₄	- - -	- - -	- - -	5,577 9 9	169 0 0	- - -	- - -	643 17 0	812 17 0
66 0 6	- - -	- - -	- - -	- - -	- - -	8 5 1	15 0 0	22 10 0	- - -	20 14 11	- - -	- - -	- - -	- - -	9 0 6	141 11 0	536 0 0	4	- - -	- - -	- - -	536 0 0	- - -	- - -	- - -	30 7 3	30 7 3
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
843 8 2	123 0 8	- - -	- - -	0 15 0	100 14 8	65 0 0	24 11 1	226 17 0	19 5 0	342 8 8	249 18 5	102 7 6	- - -	- - -	74 12 7	2,172 18 9	17,282 19 11	3 ¹ / ₂	536 10 7	3,658 9 11	6 7 0	21,484 7 5	160 18 3	90 0 0	- - -	663 3 5	914 1 8
6,188 13 11	340 12 4	715 5 6	- - -	113 4 11	248 11 9	70 2 6	389 11 0	787 5 0	45 14 6	3,328 7 1	- - -	129 5 2	- - -	759 18 0	612 4 1	13,728 15 9	213,027 4 11	4 ¹ / ₂	- - -	172,878 18 8	1,289 5 4	387,195 8 11	245 0 0	- - -	2,810 0 1	7,603 1 8	10,658 1 9
3,596 16 1	242 0 10	7,044 4 8	- - -	17 6 2	539 12 3	- - -	397 10 0	243 13 10	44 18 8	1,956 8 8	- - -	469 10 0	- - -	1,378 14 6	351 4 6	16,282 0 2	119,871 15 1	4 ³ / ₄	9,494 2 8	14,434 0 4	5,347 13 4	149,147 11 5	49 6 8	- - -	9,945 13 11	338 16 10	10,333 17 5
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,492 11 6	- - -	436 2 9	- - -	17 0 2	289 9 9	31 10 0	197 14 0	446 4 8	13 0 3	995 1 7	- - -	- - -	- - -	201 0 0	270 15 4	5,390 10 0	33,999 14 6	4 ¹ / ₂	- - -	29,788 15 5	1,833 8 8	65,621 18 7	148 17 6	- - -	73 16 5	5,501 11 3	5,724 5 2
254 6 1	45 2 1	- - -	- - -	- - -	125 5 1	- - -	45 0 0	70 2 4	- - -	23 14 1	13 10 0	8 14 3	- - -	81 5 0	40 1 4	707 0 3	793 15 2	2 ³ / ₄	- - -	- - -	- - -	793 15 2	- - -	- - -	- - -	90 13 10	90 13 10
4,114 12 11	86 16 11	87 1																									

(Signed) THOMAS GEORGE BARING.

AN ABSTRACT of the General Statements of the INCOME and EXPENDITURE
of the several TURNPIKE and BRIDGE TRUSTS in SCOTLAND, between the
Term of Whitsunday 1863 and the Term of Whitsunday 1864,—viz.

County of ABERDEEN	-	-	33 Trusts		
— ARGYLL <i>a</i>	-	-	-	-	p. 6-9
— AYR	-	-	17 Trusts		
— BANFF	-	-	15 Trusts		
— BERWICK	-	-	9 Trusts		
— BUTE <i>a</i>	-	-	-	-	p. 10-13
— CAITHNESS <i>a</i>	-	-	-	-	
— CLACKMANNAN	-	-	3 Trusts		
— DUMBARTON	-	-	8 Trusts		
— DUMFRIES	-	-	8 Trusts		
— EDINBURGH	-	-	4 Trusts	-	p. 14-17
— ELGIN	-	-	6 Trusts		
— FIFE	-	-	7 Trusts		
— FORFAR	-	-	17 Trusts		
— HADDINGTON	-	-	5 Trusts		
— INVERNESS	-	-	2 Trusts		p. 18-21
— KINCARDINE	-	-	6 Trusts		
— KINROSS	-	-	4 Trusts		
— KIRKCUDBRIGHT	-	-	1 Trust		
— LANARK	-	-	22 Trusts		
— LINLITHGOW	-	-	3 Trusts		
— NAIRN	-	-	1 Trust	-	p. 22-25
— ORKNEY <i>b</i>	-	-	-	-	
— PEEBLES	-	-	7 Trusts		
— PERTH	-	-	28 Trusts		
— RENFREW	-	-	8 Trusts	-	p. 26-29
— ROSS AND CROMARTY <i>a</i>	-	-	-	-	
— ROXBURGH	-	-	12 Trusts		
— SELKIRK	-	-	2 Trusts		
— STIRLING	-	-	9 Trusts		
— SUTHERLAND <i>a</i>	-	-	-	-	30-33
— WIGTOWN	-	-	2 Trusts		

a See INVERNESS, "Highland Roads and Bridges."

b No Returns.

SCOTLAND.

1. NAMES OF TRUSTS.	2.		3.		INCOME.				
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF ABERDEEN.									
1. Alford - - - -	110 9 1	-	-	-	195 0 0	-	1 4 9	-	196 4 9
2. Boyndlie - - - -	66 11 1	-	-	-	163 10 0	-	2 8 3	-	165 18 3
3. Bridge of Dee - - - -	-	-	16 9 8	-	175 0 0	-	4 0 0	-	179 0 0
4. Buchan - - - -	85 10 0	-	-	-	210 0 0	-	3 0 6	-	213 0 6
5. Charleston - - - -	86 1 3	-	-	-	206 0 0	-	2 5 6	-	208 5 6
6. Corgarff - - - -	84 7 11	-	-	-	40 0 0	-	3 2 2	-	43 2 2
7. Cortibrae - - - -	244 18 0	-	-	-	409 14 0	-	8 6 8	-	418 0 8
8. Deeside - - - -	216 5 9	-	-	-	495 0 0	-	4 17 5	-	499 17 5
9. Donside - - - -	658 8 9	-	-	-	253 9 6	-	29 4 6	-	282 14 0
10. Echt and Midmar - - - -	94 7 1	-	-	-	180 0 0	-	1 15 4	-	181 15 4
11. Ellon, Peterhead, and Fraserburgh	256 8 2	-	-	-	1,117 0 4	-	28 6 9	-	1,145 7 1
12. Fyvie - - - -	38 15 6	-	-	-	122 3 4	-	4 5 7	-	126 8 11
13. Gardensmill - - - -	262 18 3	-	-	-	135 0 0	-	4 15 11	-	139 15 11
14. Huntly - - - -	717 8 3	-	-	-	715 8 9	-	37 0 8	-	752 9 5
15. Insh and West Foudland - - - -	24 18 6	-	-	-	73 11 6	-	1 4 1	-	74 15 7
16. Inverury - - - -	3,709 6 6	-	-	-	747 0 0	-	137 11 8	-	884 11 8
17. Inverury and Fergue - - - -	53 3 7	-	-	-	248 0 0	-	3 2 7	-	251 2 7
18. Kennay - - - -	-	-	9 2 8	-	33 12 10	-	6 0 0	-	39 12 10
19. Kinnethmont - - - -	5 11 9	-	-	-	36 0 0	-	-	-	36 0 0
20. Kintore and Alford - - - -	79 8 5	-	-	-	113 0 0	-	2 4 9	-	115 4 9
21. Longside - - - -	-	-	103 5 5	-	275 0 0	-	1 4 5	-	276 4 5
22. Newburgh - - - -	8 7 5	-	-	-	53 0 0	-	0 4 11	-	53 4 11
23. New Pitsligo - - - -	-	-	184 15 1	-	55 0 0	-	-	-	55 0 0
24. Old Meldrum - - - -	238 5 3	-	-	-	172 0 0	-	2 17 6	-	174 17 6
25. Raemoir and Lumphanan - - - -	107 18 4	-	-	-	91 0 0	-	7 19 4	-	98 19 4
26. Rhynie - - - -	150 7 5	-	-	-	236 8 10	-	2 15 0	-	239 3 10
27. Sheelagreen - - - -	37 5 6	-	-	-	116 0 0	-	1 3 9	-	117 3 9
29. Skene - - - -	296 2 10	-	-	-	742 0 0	-	2 5 7	-	744 5 7
29. Strichen - - - -	-	-	-	-	80 7 4	-	1 3 0	-	81 10 4
30. Strichen and Fraserburgh - - - -	-	-	0 1 6	-	108 5 0	-	-	18 10 8	126 15 8
31. Tarland - - - -	181 2 5	-	-	-	44 0 0	-	4 9 2	-	48 9 2
32. Turriff - - - -	44 7 4	-	-	-	565 16 8	-	9 12 9	-	575 9 5
33. Uduy - - - -	31 9 11	-	-	-	117 0 0	-	4 4 8	-	121 4 8
*** Highland Roads and Bridges (see INVERNESS).	£	7,890 4 3	3 13 14 4	-	8,324 8 1	-	322 17 2	18 10 8	8,665 15 11
COUNTY OF ARGYLL.									
*** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-	-	-
COUNTY OF AYR.									
1. Ayr - - - -	2,245 19 2	-	-	-	3,209 16 2	-	1,278 17 4	-	4,488 13 6
Beith District:-									
2. Clerksbridge&MaichbridgeRoad	332 6 10	-	-	-	1,048 0 0	-	317 9 9	-	1,365 9 9
3. Kersebridge Road - - - -	-	-	113 13 3	-	295 0 0	-	-	-	295 0 0
4. Oldhall Bridge Road - - - -	-	-	22 1 8	-	35 0 0	-	-	-	35 0 0
5. Girvan - - - -	366 4 3	-	-	-	993 8 6	-	1 16 2	-	995 4 8
Irvine District:-									
6. Fergus-hill Road - - - -	72 13 6	-	-	-	90 0 0	-	109 13 7	-	199 13 7
7. Girdle Road - - - -	29 1 0	-	-	-	53 19 1	-	2 2 1	-	56 1 2
8. Kelly Bridge Road - - - -	215 12 1	-	-	-	1,522 18 0	-	20 19 0	-	1,543 17 0
9. Stewarton Road - - - -	77 15 3	-	-	-	260 9 1	-	53 15 11	-	314 5 0
10. Kilmarnock - - - -	-	-	368 7 4	-	3,092 17 0	-	78 17 0	-	3,171 14 0
Largs District:-									
11. Dykehead Road - - - -	-	-	38 0 5	-	111 0 0	-	-	-	111 0 0
12. Howrat Road - - - -	-	-	33 6 6	-	111 0 0	-	-	-	111 0 0
Lochlibo District:-									
13. Lochibo Road - - - -	-	-	135 13 8	-	241 4 3	-	11 0 0	-	252 4 3
14. Monkridden Road - - - -	-	-	37 5 10	-	60 0 0	-	-	-	60 0 0
15. Mauchline - - - -	420 12 6	-	-	-	1,354 15 6	-	127 12 9	-	1,482 8 3
16. Maybole - - - -	-	-	521 15 2	-	1,810 2 0	-	462 4 3	-	2,272 6 3
17. Stewarton - - - -	59 5 8	-	-	-	213 1 11	-	1 2 7	-	214 4 6
£	3,819 10 3	1,270 3 10	14,502 11 6	-	2,465 10 5	-	-	-	16,968 1 11

a Including materials, &c.

SCOTLAND.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a 65 3 6	-	-	-	-	5 0 6	-	10 10 0	12 0 0	-
a 83 11 4	-	-	-	-	7 1 10	-	6 6 0	8 0 0	-
a 147 14 11	-	-	-	0 3 6	6 3 6	-	5 5 0	1 10 0	-
a 129 16 4	-	-	-	2 10 0	-	-	8 8 0	13 0 0	-
a 120 14 4	-	-	-	8 15 0	17 0 3	-	10 0 0	12 0 0	-
a 20 9 5	-	-	-	-	-	-	2 2 0	-	-
a 204 15 9	-	-	-	14 5 6	37 8 10	-	7 10 0	10 2 6	-
a 170 2 8	-	-	-	9 2 6	10 0 9	-	15 0 0	15 0 0	-
a 216 9 6	-	-	-	-	19 17 2	-	8 8 0	20 0 0	-
a 114 2 11	-	-	-	1 5 3	2 6 6	-	10 0 0	10 0 0	-
a 783 7 7	-	-	-	2 0 0	13 19 0	-	45 0 0	55 0 0	-
a 66 12 2	-	-	-	-	-	-	5 5 0	5 0 0	-
a 82 2 2	-	-	-	-	-	-	8 0 0	13 0 0	-
a 139 12 9	-	-	-	4 9 1	5 19 2	-	21 0 0	26 0 0	-
a 30 4 3	-	-	-	-	0 12 3	-	5 5 0	0 10 6	-
a 954 15 2	-	-	-	24 9 5	57 3 11	-	25 0 0	45 0 6	-
a 129 8 6	-	-	-	0 10 0	-	-	21 0 0	15 0 0	-
a 10 8 6	-	-	-	-	0 18 0	-	5 5 0	2 2 0	-
a 21 15 9	-	-	-	-	2 16 5	-	5 0 0	5 0 0	-
a 41 14 5	-	-	-	-	-	-	10 10 0	5 0 0	-
a 229 11 10	-	-	-	-	-	-	10 0 0	10 0 0	-
a 38 0 3	-	-	-	1 0 0	-	-	5 5 0	10 0 0	-
a 94 8 7	-	-	-	-	-	-	4 4 0	4 0 0	-
a 199 8 5	-	-	-	-	-	-	10 0 0	20 0 0	-
a 25 17 7	-	-	-	-	-	-	8 8 0	5 0 0	-
a 94 19 10	-	-	-	-	-	-	10 0 0	10 0 0	-
a 65 8 6	-	-	-	-	2 18 1	-	5 5 0	5 0 0	-
a 400 5 11	-	-	-	5 2 0	5 3 0	-	15 0 0	23 0 0	-
a 27 18 1	-	-	-	-	-	-	-	-	-
a 17 17 3	-	-	-	2 12 0	2 16 3	-	6 0 0	-	-
a 31 10 4	-	-	-	2 0 0	3 0 0	-	5 0 0	5 0 0	-
a 196 13 6	-	-	-	1 10 0	11 8 0	-	15 15 0	35 0 0	-
a 48 14 10	-	-	-	1 3 6	-	-	10 0 0	11 0 0	-
5,003 16 10	-	-	-	80 17 9	211 13 5	-	339 11 0	411 5 0	-
747 1 10	-	61,307 18 3	-	6 9 5	173 6 9	75 0 0	74 18 1	175 0 0	-
216 9 2	44 11 0	394 18 11	1 15 0	42 5 3	74 3 2	20 13 9	31 1 6	44 11 11	-
58 12 10	-	6107 17 7	-	1 10 0	4 0 7	6 0 0	9 0 0	12 7 5	-
38 15 5	-	621 3 1	-	-	0 5 6	1 4 3	1 15 7	3 0 8	-
332 8 9	66 19 2	241 7 2	-	1 10 0	37 17 11	19 17 2	10 0 0	70 0 0	-
26 7 7	13 10 0	4 18 5	-	-	-	2 7 3	2 11 6	3 5 5	-
37 6 8	12 19 10	3 8 0	-	-	0 10 6	1 8 0	1 10 5	1 18 10	-
581 17 3	301 2 9	127 13 2	1 0 0	6 0 0	14 5 5	38 4 6	41 17 7	53 1 7	-
104 15 1	40 12 3	23 9 4	-	1 10 0	4 11 11	7 17 2	8 13 2	10 17 10	-
814 18 0	-	61,382 0 10	-	7 0 0	84 7 0	75 0 0	40 0 0	200 0 0	-
46 8 5	-	642 15 5	-	-	-	2 4 5	3 6 7	8 0 0	-
30 4 11	-	632 5 4	-	-	-	2 4 5	3 6 7	12 5 0	-
106 7 9	23 12 6	13 11 3	-	-	1 9 9	6 6 1	7 1 2	8 14 9	-
32 6 4	5 13 8	3 4 0	-	0 15 0	1 9 6	1 10 0	1 15 10	2 1 7	-
473 10 10	-	6639 13 8	-	9 11 2	274 17 0	55 0 0	26 5 0	66 13 4	-
711 12 2	202 2 0	288 7 0	-	10 0 6	71 18 4	55 0 0	-	110 0 0	-
198 4 6	-	-	-	-	-	10 0 0	15 0 0	22 0 0	-
4,557 7 6	711 3 2	4,634 11 5	2 15 0	86 11 4	743 3 4	379 17 0	278 3 0	803 18 4	-

b Including carriage.

SCOTLAND.

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19. Interest of Debt.	20. Annuities.	21. Improvements.	22. Watering Roads.	23. Debts paid off.	24. Incidental Expenses.	25. TOTAL EXPENDITURE.
COUNTY OF ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Alford - - - - -	100 0 0	- - -	- - -	- - -	- - -	9 10 11	202 4 11
2. Boyndlie - - - - -	50 0 0	- - -	- - -	- - -	- - -	3 15 3	158 14 5
3. Ridge of Dee - - - - -	- - -	- - -	- - -	- - -	- - -	3 17 2	164 14 1
4. Buchan - - - - -	- - -	- - -	- - -	- - -	- - -	7 7 5	161 1 9
5. Charleston - - - - -	88 10 0	- - -	- - -	- - -	- - -	10 9 6	267 9 1
6. Corgarff - - - - -	- - -	- - -	- - -	- - -	- - -	2 2 8	24 14 1
7. Cortubrae - - - - -	78 9 7	- - -	- - -	- - -	- - -	17 5 7	369 17 9
8. Deeside - - - - -	168 5 8	- - -	- - -	- - -	67 5 2	17 16 1	472 12 10
9. Donside - - - - -	- - -	- - -	- - -	- - -	- - -	15 12 2	280 6 10
10. Echt and Midmar - - - - -	- - -	- - -	- - -	- - -	- - -	7 10 1	145 4 9
11. Ellon, Peterhead, and Fraserburgh	53 5 5	- - -	- - -	- - -	- - -	37 14 10	990 6 10
12. Fyvie - - - - -	64 18 0	- - -	- - -	- - -	- - -	7 1 2	148 16 4
13. Gardensmill - - - - -	85 1 0	- - -	- - -	- - -	- - -	15 3 7	203 6 9
14. Huntly - - - - -	434 14 0	- - -	- - -	- - -	- - -	19 16 7	651 11 7
15. Insh and West Foudland - - - - -	18 8 0	- - -	- - -	- - -	- - -	6 8 4	61 3 4
16. Inverury - - - - -	- - -	- - -	- - -	- - -	- - -	30 7 3	1,136 15 9
17. Inverury and Forgue - - - - -	- - -	- - -	- - -	- - -	- - -	7 19 5	173 17 11
18. Kemnay - - - - -	27 2 4	- - -	- - -	- - -	- - -	2 19 8	48 15 6
19. Kinnethmont - - - - -	- - -	- - -	- - -	- - -	- - -	1 2 11	35 15 1
20. Kintore and Alford - - - - -	21 17 0	- - -	- - -	- - -	- - -	7 12 0	86 13 5
21. Longside - - - - -	- - -	- - -	- - -	- - -	- - -	18 15 4	268 7 2
22. Newburgh - - - - -	- - -	- - -	- - -	- - -	- - -	6 12 5	60 17 8
23. New Pittligo - - - - -	- - -	- - -	- - -	- - -	- - -	17 15 11	120 8 6
24. Old Meldrum - - - - -	4 15 9	- - -	67 15 9	- - -	- - -	9 19 7	311 19 6
25. Raemoir and Lumphanan - - - - -	119 6 8	- - -	- - -	- - -	- - -	8 7 11	167 0 2
26. Rhynie - - - - -	252 7 6	- - -	- - -	- - -	- - -	9 15 3	377 2 7
27. Sheelagreen - - - - -	11 16 5	- - -	- - -	- - -	37 3 0	6 18 7	134 9 7
28. Skene - - - - -	213 3 3	- - -	- - -	- - -	85 4 3	19 15 1	766 13 6
29. Strichen - - - - -	49 7 1	- - -	- - -	- - -	- - -	4 5 2	81 10 4
30. Strichen and Fraserburgh - - - - -	90 14 4	- - -	- - -	- - -	- - -	8 1 2	128 1 0
31. Tarland - - - - -	- - -	- - -	- - -	- - -	- - -	1 17 4	48 7 8
32. Turriff - - - - -	- - -	- - -	- - -	- - -	- - -	16 5 6	276 12 0
33. Uduy - - - - -	- - -	- - -	- - -	- - -	- - -	6 19 3	77 17 7
*** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	1,932 2 0	- - -	67 15 9	- - -	189 12 5	367 1 1	8,608 15 3
COUNTY OF ARGYLL.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
*** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF AYR.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1. Ayr - - - - -	203 18 4	- - -	2,171 1 6	- - -	- - -	439 6 3	5,374 0 5
Beith District:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2. Clerksbridge & Maichbridge Road - - - - -	- - -	- - -	21 6 2	- - -	- - -	23 18 9	915 14 7
3. Kersebridge Road - - - - -	17 12 0	- - -	23 4 0	- - -	- - -	11 2 0	251 6 5
4. Oldhall Bridge Road - - - - -	- - -	- - -	- - -	- - -	- - -	2 6 9	68 11 3
5. Girvan - - - - -	144 8 4	- - -	33 16 0	- - -	200 0 0	30 8 3	1,188 12 9
Irvine District:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
6. Fergus-hill Road - - - - -	- - -	- - -	16 17 2	- - -	- - -	9 9 8	79 7 0
7. Girdle Road - - - - -	- - -	- - -	- - -	- - -	- - -	1 8 0	60 10 3
8. Kelly Bridge Road - - - - -	79 5 1	- - -	373 17 11	- - -	- - -	47 8 9	1,665 14 0
9. Stewarton Road - - - - -	- - -	- - -	92 4 7	- - -	- - -	5 9 11	300 1 3
10. Kilmarnock - - - - -	174 17 7	- - -	61 5 7	- - -	- - -	110 11 1	2,950 0 1
Largs District:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
11. Dykehead Road - - - - -	- - -	- - -	41 15 0	- - -	- - -	6 12 9	151 2 7
12. Howrat Road - - - - -	- - -	- - -	- - -	- - -	- - -	18 0 0	98 6 3
Lochlibo District:—	- - -	- - -	- - -	- - -	- - -	- - -	- - -
13. Lochlibo Road - - - - -	- - -	- - -	- - -	- - -	- - -	14 5 4	181 8 7
14. Monkriden Road - - - - -	- - -	- - -	- - -	- - -	- - -	3 7 8	52 3 7
15. Mauchline - - - - -	- - -	- - -	2 10 0	- - -	- - -	91 10 2	1,639 11 2
16. Maybole - - - - -	140 13 11	- - -	- - -	- - -	60 0 0	155 19 11	1,805 13 10
17. Stewarton - - - - -	- - -	- - -	22 2 3	- - -	- - -	0 13 3	268 0 0
£	760 15 3	- - -	2,860 0 2	- - -	260 0 0	971 18 6	17,050 4 0

a Including interest added in 1827 upon which interest is not charged.

SCOTLAND.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 3,190 3 1	4	-	1,257 2 9	-	4,447 5 10	-	-	23 0 0	104 8 11	127 8 11
2. 5,969 9 8	5	-	5,305 1 5	-	11,274 11 1	65 5 0	-	85 18 0	73 14 11	224 17 11
3. -	-	-	-	2 3 9	2 3 9	-	-	-	-	-
4. 4,780 15 0	5	-	5,353 8 8	-	10,134 3 8	-	-	-	137 8 9	137 8 9
5. 8,854 5 9	5	-	8,145 11 0	-	16,999 16 9	-	-	-	26 17 8	26 17 8
6. 3,290 8 1	5	-	3,589 9 2	-	6,879 17 3	16 0 0	-	-	102 16 0	118 16 0
7. 12,531 14 1	5	-	12,135 10 3	-	24,667 4 4	30 9 4	-	52 10 0	293 0 11	376 0 3
8. 3,298 12 7	5	-	164 18 3	-	3,463 10 10	-	-	-	243 10 4	243 10 4
9. 10,437 17 1	5	-	11,303 13 1	-	21,741 10 2	14 0 6	-	23 0 0	660 15 11	697 16 5
0. 9,738 19 11	5	-	9,354 16 10	-	19,093 16 9	-	-	26 0 0	130 17 8	156 17 8
1. 43,726 17 10	5	-	41,329 12 8	-	85,056 10 6	9 10 0	-	131 16 2	411 8 5	552 14 7
2. 4,329 11 5	4	-	2,402 6 1	-	6,731 17 6	-	-	-	16 8 1	16 8 1
3. 3,764 5 0	5	-	3,185 7 7	-	6,949 12 7	-	-	-	199 7 5	199 7 5
4. 9,701 14 10	5	-	1,211 6 5	-	10,913 1 3	-	-	-	818 6 1	818 6 1
5. 1,152 0 0	3 & 4	-	408 19 0	-	1,560 19 0	-	-	-	38 5 9	38 5 9
6. -	-	-	-	-	-	-	-	-	3,457 2 5	3,457 2 5
7. 17,103 15 3	5	-	14,505 1 4	-	31,608 16 7	-	-	106 3 4	130 8 3	236 11 7
8. 1,843 13 10	4 & 5	-	321 7 6	18 5 4	2,183 6 8	-	-	-	-	-
9. 1,680 0 0	5	-	1,465 0 0	-	3,145 0 0	18 0 0	-	-	5 16 8	23 16 8
10. 4,155 3 4	5	-	2,348 2 5	-	6,503 5 9	-	-	-	107 19 9	107 19 9
11. 10,169 13 6	5	-	11,186 10 8	95 8 2	21,451 12 4	-	-	-	-	-
12. 6,857 15 8	5	-	7,171 6 6	-	14,029 2 2	-	-	-	0 14 8	0 14 8
13. 950 11 2	5	-	560 8 3	250 3 7	1,761 3 0	-	-	65 0 0	-	65 0 0
14. 12,113 16 0	4	-	9,892 8 4	-	22,006 4 4	-	-	-	101 3 3	101 3 3
15. 6,970 14 11	5	-	6,475 17 2	-	13,446 12 1	-	-	9 0 0	39 17 6	48 17 6
16. 2,523 15 2	5	-	504 15 0	-	3,028 10 2	-	-	-	12 8 8	12 8 8
17. 4,025 13 5	5	-	3,713 3 10	-	7,738 17 3	-	-	-	19 19 8	19 19 8
18. 4,178 7 6	5	-	208 18 2	-	4,387 5 8	1 0 0	-	41 12 5	273 14 11	316 7 4
19. 2,804 11 11	5	-	2,845 9 8	-	5,650 1 7	-	-	-	-	-
20. 4,093 11 10	4 & 5	-	2,066 18 6	1 6 10	6,161 17 2	5 0 0	-	105 17 4	-	110 17 4
21. 3,988 8 3	5	-	4,387 4 9	-	8,375 13 0	-	-	13 0 0	181 3 11	194 3 11
22. 12,978 16 2	5	-	17,338 3 3	-	30,316 19 5	-	-	-	343 4 9	343 4 9
23. 4,157 18 9	5	-	2,847 16 4	-	7,005 15 1	-	-	-	74 17 0	74 17 0
225,363 1 0	-	-	192,985 14 10	367 7 8	418,716 3 6	159 4 10	-	682 17 3	8,005 18 3	8,848 0 4
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
1. 7,010 15 2	5	2,327 9 9	16,092 7 5	-	25,430 12 4	7 0 0	-	-	1,360 12 3	1,367 12 3
2. -	-	-	-	-	-	8 0 0	-	-	782 2 0	790 2 0
3. 440 0 0	4	-	-	69 19 8	509 19 8	5 0 0	-	-	-	5 0 0
4. -	-	-	-	55 12 11	55 12 11	31 6 8	-	-	-	31 6 8
5. 17,407 12 7	5	-	10,950 7 7	-	28,358 0 2	12 0 0	-	-	172 16 2	184 16 2
6. -	-	-	-	-	-	-	-	-	193 0 1	193 0 1
7. -	-	-	-	-	-	4 4 0	-	-	24 11 11	28 15 11
8. 1,563 15 1	5	-	78 3 9	-	1,641 18 10	35 0 0	-	-	93 15 1	128 15 1
9. -	-	-	-	-	-	8 15 8	-	-	91 19 0	100 14 8
10. 3,805 14 3	5	-	98 9 2	146 13 5	4,050 16 10	-	-	-	-	-
11. -	-	-	-	78 3 0	78 3 0	-	-	-	-	-
12. 6,326 15 2	5	-	7,788 4 3	20 12 9	14,135 12 2	22 12 0	-	-	-	22 12 0
13. 7,465 0 2	5	-	12,033 8 6	64 18 0	19,563 6 8	4 16 0	-	-	-	4 16 0
14. 1,419 1 6	5	-	2,443 2 9	29 9 5	3,891 13 8	-	-	-	-	-
15. 9,058 2 9	5	-	9,636 15 3	-	18,694 18 0	-	-	-	263 9 7	263 9 7
16. 21,196 15 6	5	541 18 2	12,725 1 10	55 2 9	34,518 18 3	-	-	-	-	-
17. -	-	-	-	-	-	-	-	-	5 10 2	5 10 2
75,693 12 2	-	2,869 7 11	71,846 0 6	520 11 11	150,929 12 6	138 14 4	-	-	2,987 16 3	3,126 10 7

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF BANFF.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Aberlour and Inveravon - -	686 15 6	- - -	223 17 0	- - -	19 5 6	- - -	243 2 6
2. Boat of Bridge - - -	65 16 9	- - -	51 5 0	- - -	2 4 4	- - -	53 9 4
3. Boharm Suspension Bridge - -	197 18 8	- - -	25 0 0	- - -	4 10 8	- - -	29 10 8
4. Botriphny - - -	76 14 10	- - -	102 0 0	- - -	2 3 4	- - -	104 3 4
5. Boyndie - - -	- - -	6 10 11	192 0 0	- - -	0 9 5	- - -	192 9 5
6. Cullen - - -	- - -	69 14 9	199 12 0	- - -	- - -	- - -	199 12 0
7. Deskford - - -	57 8 2	- - -	90 0 0	- - -	1 10 7	- - -	91 10 7
8. Eastside Bridge - - -	453 4 2	- - -	170 0 0	- - -	5 9 7	- - -	175 9 7
9. Enzie - - -	75 12 3	- - -	114 11 9	- - -	2 6 5	- - -	116 18 2
10. Fochabers - - -	41 10 2	- - -	50 0 0	- - -	0 12 5	- - -	50 12 5
11. Forglen - - -	- - -	10 1 8	98 0 0	- - -	- - -	- - -	98 0 0
12. Keith - - -	119 4 4	- - -	115 15 0	- - -	4 4 7	- - -	119 19 7
13. Marnoch - - -	367 10 8	- - -	447 0 0	- - -	5 5 0	- - -	452 5 0
14. Port Gordon - - -	- - -	299 3 2	91 0 0	- - -	- - -	- - -	91 0 0
15. Portsoy, Keith, and Huntly ** Highland Roads and Bridges (see INVERNESS).	- - -	25 19 1	189 0 0	- - -	0 6 0	- - -	189 6 0
£	2,141 15 6	411 9 7	2,159 0 9	- - -	48 7 10	- - -	2,207 8 7
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District -	138 15 1	- - -	497 13 4	- - -	7 5 11	- - -	504 19 3
2. Coldstream Bridge - - -	9,729 9 6	- - -	- - -	- - -	347 17 5	- - -	347 17 5
3. Cornhill District - - -	2,846 10 8	- - -	567 7 2	- - -	101 8 10	- - -	668 16 0
4. Deanburn District - - -	77 19 10	- - -	774 0 0	- - -	- - -	- - -	774 0 0
5. Dunse and Westruther - - -	627 17 3	- - -	55 0 0	- - -	12 15 4	- - -	67 15 4
6. Ladykirk and Norham Bridge - -	275 0 6	- - -	288 19 2	- - -	17 15 3	- - -	306 14 5
7. Mertoun Bridge - - -	- - -	126 1 7	107 13 11	- - -	- - -	210 17 6	318 11 5
8. Middle District and Upsettlington Branch - - -	117 17 1	- - -	1,783 12 0	- - -	- - -	- - -	1,783 12 0
9. Whiteburn and Kelso - - -	1,218 3 1	- - -	173 9 8	- - -	20 4 9	- - -	193 14 5
£	15,031 13 0	126 1 7	4,247 15 3	- - -	507 7 6	210 17 6	4,966 0 3
COUNTY OF BUTE.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CAITHNESS.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire - - -	4 8 1	- - -	1,309 0 0	- - -	- - -	- - -	1,309 0 0
2. Kinross and Alloa - - -	34 18 1	- - -	252 18 0	- - -	- - -	- - -	252 18 0
3. Ochil - - -	70 2 9	- - -	1,670 0 0	- - -	9 5 0	- - -	1,679 5 0
£	109 8 11	- - -	3,231 18 0	- - -	9 5 0	- - -	3,241 3 0

a Including materials, &c.

b For 2 years.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charge.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
a 198 6 0	- - -	- - -	- - -	- - -	- - -	5 5 0	b 18 19 0	12 10 0	- - -
a 13 17 2	- - -	- - -	- - -	- - -	- - -	3 3 0	1 11 6	5 0 0	- - -
- - -	- - -	- - -	- - -	- - -	1 1 4	2 2 0	0 15 0	c 2 2 0	- - -
a 37 7 6	- - -	- - -	- - -	- - -	- - -	4 4 0	1 8 6	5 5 0	- - -
a 107 6 11	- - -	- - -	- - -	- - -	- - -	8 0 0	5 8 0	16 0 0	- - -
a 219 18 0	- - -	- - -	- - -	- - -	- - -	5 0 0	4 15 6	7 10 0	- - -
a 9 4 11	- - -	- - -	- - -	- - -	- - -	5 0 0	2 1 6	7 10 0	- - -
- - -	- - -	- - -	- - -	- - -	1 8 4	3 3 0	5 13 0	1 1 0	- - -
a 28 13 0	- - -	- - -	- - -	- - -	- - -	5 0 0	2 13 6	4 14 4	- - -
a 18 12 4	- - -	- - -	- - -	- - -	- - -	5 0 0	1 3 6	3 11 10	- - -
a 66 18 7	- - -	- - -	- - -	- - -	- - -	5 5 0	2 16 0	6 0 0	- - -
a 26 11 9	- - -	- - -	- - -	- - -	- - -	5 5 0	3 10 6	10 0 0	- - -
a 363 14 5	- - -	- - -	- - -	- - -	- - -	10 0 0	12 17 0	25 0 0	- - -
a 43 12 7	- - -	- - -	- - -	- - -	- - -	5 0 0	2 4 0	5 13 10	- - -
a 85 19 3	- - -	- - -	- - -	- - -	- - -	10 10 0	4 2 0	10 0 0	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1,220 2 5	- - -	- - -	- - -	- - -	2 9 8	81 17 0	69 18 6	121 18 0	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
78 16 0	- - -	d 165 9 2	- - -	- - -	4 4 0	- - -	20 0 0	20 0 0	100 6 5
e 490 9 3	- - -	- - -	- - -	- - -	2 0 3	- - -	10 0 0	15 0 0	- - -
294 5 7	- - -	d 211 16 9	- - -	6 0 0	24 13 8	- - -	35 0 0	31 17 6	- - -
44 11 6	- - -	- - -	- - -	- - -	12 15 11	- - -	25 0 0	20 0 0	- - -
38 5 9	- - -	- - -	- - -	- - -	- - -	- - -	6 6 0	5 0 0	- - -
4 11 3	1 12 6	7 12 0	- - -	- - -	1 16 6	- - -	5 5 0	2 0 0	- - -
1,312 12 10	- - -	- - -	- - -	- - -	- - -	- - -	65 0 0	115 0 0	227 9 3
95 10 2	- - -	- - -	- - -	- - -	0 15 0	- - -	8 8 0	15 0 0	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2,359 2 4	1 12 6	384 17 11	- - -	6 0 0	46 5 4	- - -	174 19 0	223 17 6	327 15 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
320 8 8	89 11 11	49 15 2	- - -	- - -	15 16 1	- - -	30 0 0	79 2 0	- - -
159 18 9	68 5 0	18 2 5	- - -	- - -	9 9 10	- - -	10 0 0	22 0 0	- - -
416 16 1	154 9 3	81 15 5	- - -	- - -	16 4 3	- - -	30 0 0	79 2 0	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
897 3 6	312 6 2	149 13 0	- - -	- - -	41 10 2	- - -	70 0 0	180 4 0	- - -

c For 4 years.

d Including carriage.

e Including materials.

(Continued on page 12.)

(Continued from page 11.)

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE
COUNTY OF BANFF.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1. Aberlour and Inveravon - - -	- - -	- - -	- - -	- - -	- - -	7 0 1	242 0
2. Boat of Bridge - - -	- - -	- - -	- - -	- - -	- - -	1 18 6	25 10 2
3. Boharm Suspension Bridge - -	32 15 3	- - -	- - -	- - -	- - -	1 5 6	40 1 1
4. Botriphny - - -	40 0 0	- - -	- - -	- - -	- - -	2 1 5	90 6 2
5. Boyndie - - -	- - -	- - -	- - -	- - -	- - -	2 7 10	139 2 9
6. Cullen - - -	- - -	- - -	- - -	- - -	- - -	4 7 7	241 11 1
7. Deskford - - -	- - -	- - -	- - -	- - -	- - -	1 3 0	24 19 5
8. Eastside Bridge - - -	95 12 5	- - -	- - -	- - -	- - -	5 10 2	112 7 11
9. Enzie - - -	72 18 11	- - -	- - -	- - -	- - -	1 0 11	115 0 8
10. Fochabers - - -	40 0 10	- - -	- - -	- - -	- - -	1 7 4	69 15 10
11. Forglen - - -	13 1 3	- - -	- - -	- - -	- - -	2 13 2	96 14 0
12. Keith - - -	- - -	- - -	- - -	- - -	- - -	1 19 8	47 6 11
13. Marnoch - - -	213 12 6	- - -	- - -	- - -	- - -	12 2 3	637 6 2
14. Port Gordon - - -	39 18 1	- - -	- - -	- - -	- - -	2 3 0	98 11 6
15. Portsoy, Keith, and Huntly ** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	3 7 6	113 18 9
£	547 19 3	- - -	- - -	- - -	- - -	50 7 11	2,094 12 9
COUNTY OF BERWICK.							
1. Berwickshire, Eastern District -	127 1 10	- - -	13 11 10	- - -	- - -	28 3 9	557 13 0
2. Coldstream Bridge - - -	- - -	- - -	- - -	- - -	- - -	14 16 0	41 16 2
3. Cornhill District - - -	85 12 2	- - -	- - -	- - -	- - -	25 5 11	692 18 6
4. Deanburn District - - -	231 8 2	- - -	- - -	- - -	- - -	35 11 1	836 17 6
5. Dunse and Westruther - - -	- - -	- - -	- - -	- - -	- - -	2 10 10	47 2 4
6. Ladykirk and Norham Bridge - -	- - -	- - -	- - -	- - -	- - -	6 3 7	55 15 4
7. Mertoun Bridge - - -	177 19 6	- - -	- - -	- - -	- - -	11 3 11	212 0 8
8. Middle District, and Upsettlington Branch - - -	- - -	- - -	102 19 2	- - -	- - -	62 15 8	1,885 16 11
9. Whiteburn and Kelso - - -	- - -	- - -	- - -	- - -	- - -	8 18 10	128 12 0
£	622 1 8	- - -	116 11 0	- - -	- - -	195 9 7	4,458 12 6
COUNTY OF BUTE.							
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-
COUNTY OF CAITHNESS.							
** Highland Roads and Bridges (see INVERNESS).	-	-	-	-	-	-	-
COUNTY OF CLACKMANNAN.							
1. Clackmannanshire - - -	563 1 3	- - -	9 17 7	- - -	100 0 0	52 2 1	1,308 14 4
2. Kinross and Alloa - - -	- - -	- - -	3 13 7	- - -	- - -	13 17 6	305 7 4
3. Ochil - - -	840 0 0	- - -	28 3 10	- - -	- - -	41 13 0	1,688 8 14
£	1,403 1 3	- - -	41 15 0	- - -	100 0 0	106 12 7	3,302 5 18

a Including interest upon arrears of interest.

f 2l. per cent. interest paid this year on 9,580l.

k No interest paid upon 4,400l. postponed.

b No interest charged on 335l.

c Including 850l. at 4 per cent.
g Calculated from 1844.

l Not ascertained.

1. NAMES OF TRUSTS.	2.		3.		INCOME.					
	Balance in Treasurers' Hands on last Account.		Balance due to the Treasurers on last Account.		4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
COUNTY OF DUMBARTON.										
1. Cumbernauld - - -	-	-	286	7 7	1,754	16 8	-	15 0 0	-	1,769 16 8
2. Gareloch - - -	-	-	80	3 5	450	0 0	-	3 0 0	-	453 0 0
3. Helensburgh - - -	-	-	180	11 7	266	0 0	-	-	-	266 0 0
4. Kilmarnock - - -	-	-	327	8 9	575	4 4	-	-	-	575 4 4
5. Kirkintilloch and Cumbernauld	88	11 5	-	-	378	0 0	-	11 15 6	-	389 15 6
6. Lawmuir - - -	332	8 11	-	-	200	0 0	-	11 18 6	-	211 18 6
7. Luss - - -	126	8 5	-	-	910	0 0	-	5 11 7	-	915 11 7
8. Yoker - - -	2,376	9 9	-	-	396	0 0	-	140 10 7	-	536 10 7
£	2,923	18 6	874	11 4	4,930	1 0	-	187 16 2	-	5,117 17 2
COUNTY OF DUMFRIES.										
Dumfries:—										
1. 1st District - - -	2,614	10 7	-	-	835	1 4	-	78 10 8	-	913 12 0
2. 2d District - - -	374	19 5	-	-	927	2 0	-	10 1 3	-	937 3 3
3d District:—										
3. Billmansknow and Claytett -	-	-	17	9 10	155	0 0	-	12 5 5	-	167 5 5
4. Langholm to Lockerbie -	138	7 10	-	-	75	10 0	-	20 17 3	-	96 7 3
5. 4th District - - -	323	11 11	-	-	930	10 0	-	-	-	930 10 0
6. Evan Water District - - -	1,253	7 9	-	-	36	0 6	-	42 10 11	-	78 11 5
7. Glasgow and Carlisle - - -	1,622	5 1	-	-	2,139	18 1	-	43 7 8	-	2,183 5 9
8. Scotsdyke and Haremess (Western District) - - -	-	-	968	2 6	415	17 8	-	-	-	415 17 8
£	6,327	2 7	985	12 4	5,514	19 7	-	207 13 2	-	5,722 12 9
COUNTY OF EDINBURGH.										
1. Calder and Slateford and Corstonphine District - - -	47	0 3	-	-	6,292	15 2	-	11 19 8	-	6,304 14 10
2. Cramond District - - -	535	14 8	-	-	3,163	1 11	-	392 17 1	-	3,555 19 0
3. Dalkeith and Post Road (united) -	-	-	727	10 6	5,368	16 10	-	15 0 0	-	5,383 16 10
4. Laswade and Wrightshouses (united) - - -	-	-	325	12 11	5,040	7 6	-	686 6 9	-	5,726 14 3
£	582	14 11	1,053	3 5	19,865	1 5	-	1,106 3 6	-	20,971 4 11
COUNTY OF ELGIN.										
1. Boat of Bridge d - - -	-	-	20	8 7	20	0 0	-	-	-	20 0 0
2. Consolidated d - - -	-	-	37	2 7	683	2 10	-	116 6 8	-	799 9 6
3. Dava d - - -	71	19 5	-	-	48	0 0	-	25 0 0	-	73 0 0
4. Findhorn Bridge - - -	159	10 8	-	-	162	5 1	-	4 11 3	-	166 16 4
5. Rothes d - - -	-	-	73	0 3	107	12 0	-	-	-	107 12 0
6. Spey Bridge d - - -	-	-	-	-	257	9 1	-	5 12 3	-	263 1 4
** Highland Roads and Bridges (see INVERNESS).										
£	231	10 1	130	11 5	1,278	9 0	-	151 10 2	-	1,429 19 2
COUNTY OF FIFE.										
1. Cupar District - - -	806	9 11	-	-	2,117	10 0	-	42 13 10	-	2,160 3 10
2. Dunfermline District - - -	80	12 11	-	-	1,158	9 0	-	47 4 10	-	1,205 13 10
3. Kirkcaldy District - - -	957	15 0	-	-	2,416	15 3	-	138 17 7	-	2,555 12 10
4. Leven Bridge and Road - - -	8	17 1	-	-	920	19 1	-	-	-	920 19 1
5. Outh and Nivingstone - - -	-	-	108	16 7	477	12 1	-	30 0 0	-	507 12 1
6. Ploughgates and Bridges - - -	482	14 8	-	-	-	-	-	227 14 10	-	227 14 10
7. St. Andrew's District - - -	-	-	239	5 11	3,581	8 11	-	581 12 4	-	4,163 1 3
	2,336	9 7	348	2 6	10,672	14 4	-	1,068 3 5	-	11,740 17 9

a Including materials, &c.

b Including Kilbowie Road repairs.

c Including carriage.

EXPENDITURE.

	9.	10.	11.	12.	13.	14.	15.		16.	17.	18.
	Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law	
							Treasurer.	Clerk.	Surveyor.	Charges.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1.	a 1,033 3 8	-	-	-	-	-	-	50 0 0	20 0 0	-	
2.	161 4 0	13 4 6	-	-	-	6 3 1	7 10 0	7 10 0	-	-	
3.	84 13 3	3 17 0	83 5 10	-	-	13 3 4	10 0 0	5 0 0	13 0 0	9 7 6	
4.	133 17 7	11 7 6	163 8 6	-	-	12 11 1	10 0 0	-	44 0 0	9 14 0	
5.	90 8 8	10 10 5	89 14 3	-	-	1 12 2	-	20 0 0	20 0 0	-	
6.	33 13 10	2 16 0	57 0 4	-	-	7 13 3	-	10 0 0	10 0 0	-	
7.	319 4 10	37 6 0	290 12 3	-	-	40 15 5	25 0 0	10 0 0	64 0 0	9 15 11	
8.	b 220 9 6	35 16 6	181 13 2	-	-	18 6 1	37 7 7	21 0 0	5 5 0	4 3 6	
	2,076 15 4	114 17 11	865 14 4	-	-	18 6 1	119 5 11	73 10 0	107 15 0	221 0 0	
										33 0 11	
1.	384 0 10	47 14 6	317 4 9	-	-	60 5 1	-	33 8 0	95 6 0	4 8 0	
2.	416 17 5	10 2 2	274 2 7	-	-	5 7 10	-	37 1 5	120 0 0	-	
3.	72 18 7	16 2 10	-	-	-	-	-	5 0 2	5 11 10	7 15 8	
4.	73 7 5	13 7 7	-	-	-	-	-	2 17 9	5 10 0	6 19 3	
5.	356 15 11	-	c 340 14 1	-	-	-	-	38 3 2	100 0 0	-	
6.	32 19 0	-	-	-	-	3 2 6	7 13 0	-	10 0 0	-	
7.	a 1,170 10 10	-	-	-	-	63 11 7	49 10 6	120 0 0	168 0 0	66 5 6	
8.	262 14 4	47 0 2	-	-	-	-	-	14 7 6	64 1 1	19 3 7	
	2,770 4 4	134 7 3	932 1 5	-	-	6 14 6	132 7 0	57 3 6	250 18 0	568 2 11	
										104 12 0	
1.	3,027 9 0	1,203 4 7	-	-	3 0 0	180 14 3	-	113 0 5	370 0 0	23 17 10	
2.	1,810 6 1	444 16 11	-	-	-	138 10 5	-	79 18 9	226 10 0	29 13 1	
3.	2,725 15 1	779 16 11	-	-	52 12 11	219 13 4	-	111 0 8	365 10 0	13 3 3	
4.	2,681 4 8	986 3 0	-	-	19 18 3	183 19 1	-	107 16 11	408 13 0	8 11 7	
	10,244 14 10	3,414 1 5	-	-	75 11 2	722 17 1	-	411 16 9	1,370 13 0	75 5 9	
1.	e 29 5 8	-	-	-	-	-	2 2 0	-	-	-	
2.	e 494 11 4	-	-	-	-	-	35 0 0	41 0 0	100 0 0	23 8 4	
3.	e 33 17 4	-	-	-	-	-	2 2 0	-	-	-	
4.	0 19 5	-	-	-	-	-	10 10 0	5 5 0	-	-	
5.	e 38 6 4	-	-	-	-	-	10 0 0	-	-	-	
6.	e 47 15 4	-	-	-	-	-	5 5 0	3 3 0	2 2 0	-	
	644 15 5	-	-	-	-	-	64 19 0	49 8 0	102 2 0	23 8 4	
1.	845 3 2	-	720 8 6	-	50 16 0	49 14 8	42 7 1	42 11 9	96 18 4	-	
2.	669 14 1	157 18 8	-	-	13 19 6	35 14 1	35 0 0	15 0 0	71 5 0	-	
3.	1,574 9 1	555 8 5	101 6 4	-	20 11 10	83 6 2	45 5 0	33 1 9	200 0 0	-	
4.	172 9 1	84 15 5	-	-	-	10 13 2	10 0 0	15 0 0	20 0 0	-	
5.	158 15 2	32 14 4	101 5 4	-	1 10 0	8 11 3	10 0 0	7 0 0	45 0 0	-	
6.	-	-	-	-	-	278 1 9	2 10 0	17 10 0	3 4 3	-	
7.	1,867 13 10	540 18 5	-	-	60 14 2	88 7 7	26 13 4	40 10 5	256 13 4	-	
	5,288 4 5	1,371 15 3	923 0 2	-	147 11 6	554 8 8	171 15 5	170 13 11	693 0 11	-	

(Continued on page 16.)

d Abolished at Whitsunday 1864 by "The Elgin and Nairn Roads and Bridges Act, 1863."*e* Contract work.

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY OF DUMBARTON.							
1. Cumbernauld - - -	304 13 10	- - -	- - -	- - -	- - -	72 12 7	1,480 10 1
2. Gareloch - - -	36 6 0	- - -	79 8 1	- - -	- - -	14 14 9	326 0 5
3. Helensburgh - - -	20 1 11	- - -	- - -	- - -	- - -	1 3 2	243 12 0
4. Kilmaronock - - -	173 11 6	- - -	- - -	- - -	- - -	20 17 0	579 7 2
5. Kirkintilloch and Cumbernauld	134 10 0	- - -	- - -	- - -	- - -	46 10 8	413 6 2
6. Lawmuir - - -	- - -	- - -	- - -	- - -	- - -	5 5 10	126 9 3
7. Luss - - -	62 10 0	- - -	45 5 6	- - -	- - -	3 14 1	908 4 0
8. Yoker - - -	- - -	- - -	- - -	- - -	- - -	1 11 9	575 13 1
£	731 13 3	- - -	124 13 7	- - -	- - -	166 9 10	4,653 2 2
COUNTY OF DUMFRIES.							
Dumfries:—							
1. 1st District - - -	- - -	- - -	271 5 0	- - -	- - -	76 8 6	1,289 14 8
2. 2d District - - -	40 0 0	- - -	- - -	- - -	- - -	18 4 1	921 15 6
3d District:—							
3. Billmansknow and Clayyett -	- - -	- - -	14 3 4	- - -	- - -	3 19 8	125 12 1
4. Langholm to Lockerbie - -	- - -	- - -	- - -	- - -	- - -	4 18 9	107 0 9
5. 4th District - - -	- - -	- - -	301 18 4	- - -	- - -	39 0 11	1,176 12 5
6. Evan Water District - - -	- - -	- - -	- - -	- - -	- - -	1 13 2	55 7 8
7. Glasgow and Carlisle - - -	617 10 0	- - -	- - -	- - -	- - -	91 8 4	2,353 11 3
8. Scotsdyke and Haremooss (Western District)	39 4 9	- - -	51 18 6	- - -	- - -	29 10 1	528 0 0
£	696 14 9	- - -	639 5 2	- - -	- - -	265 3 6	6,557 14 4
COUNTY OF EDINBURGH.							
1. Calder and Slateford and Corstorphine District - - -	87 9 6	- - -	932 3 10	- - -	- - -	44 4 3	5,985 3 8
2. Cramond District - - -	2 5 5	- - -	807 11 8	- - -	- - -	66 3 1	3,605 15 5
3. Dalkeith and Post Road (united) -	200 17 1	- - -	427 8 0	- - -	- - -	99 8 6	4,995 5 9
4. Laswade and Wrightshouses (united) - - -	46 12 4	- - -	693 6 0	- - -	- - -	38 4 0	5,174 8 10
£	337 4 4	- - -	2,860 9 6	- - -	- - -	247 19 10	19,760 13 8
COUNTY OF ELGIN.							
1. Boat of Bridge - - -	- - -	- - -	- - -	- - -	- - -	- - -	31 7 8
2. Consolidated - - -	85 1 8	- - -	- - -	- - -	- - -	29 10 1	808 11 5
3. Dava - - -	37 2 10	- - -	- - -	- - -	- - -	0 13 1	73 15 3
4. Findhorn Bridge - - -	103 19 0	- - -	- - -	- - -	- - -	3 0 7	123 14 0
5. Rothes - - -	153 6 4	- - -	- - -	- - -	16 0 0	3 18 2	221 10 10
6. Spey Bridge - - -	18 6 11	- - -	- - -	- - -	185 18 6	0 10 7	263 1 4
** Highland Roads and Bridges (see INVERNESS).							
£	397 16 9	- - -	- - -	- - -	201 18 6	37 12 6	1,522 0 6
COUNTY OF FIFE.							
1. Cupar District - - -	7 16 1	- - -	189 4 7	- - -	- - -	74 16 7	2,119 16 9
2. Dunfermline District - - -	- - -	- - -	- - -	- - -	- - -	54 9 5	1,053 0 9
3. Kirkcaldy District - - -	- - -	- - -	41 9 3	20 16 9	- - -	44 1 11	2,719 16 6
4. Leven Bridge and Road - - -	113 8 2	- - -	- - -	- - -	495 0 0	7 16 11	929 2 9
5. Outh and Nivingstone - - -	16 0 0	- - -	10 0 0	- - -	- - -	13 1 8	403 17 9
6. Ploughgates and Bridges - - -	- - -	- - -	- - -	- - -	- - -	5 17 6	307 3 6
7. St. Andrew's District - - -	159 19 11	- - -	166 13 3	- - -	- - -	62 4 11	3,270 9 2
£	297 4 2	- - -	407 7 1	20 16 9	495 0 0	262 8 11	10,803 7 2

a Including 2,150*l.* not bearing interest.

b Due to Yoker Road Trustees.

c At bank rates.

g Increased 100*l.* recently claimed, and including 2,310*l.* postponed debt, on which interest is not paid.

h No interest has yet been paid.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. <i>a</i> 31,748 3 8	4½ & 5	-	8,500 15 0	-	40,248 18 8	-	-	-	2 19 0	2 19 0
2. 1,200 0 0	2½	-	-	-	1,200 0 0	-	-	-	46 16 2	111 8 8
3. <i>b</i> 500 0 0	c-	-	-	158 3 7	658 3 7	-	-	-	-	-
4. <i>d</i> 13,112 15 3	5	-	-	331 11 7	13,444 6 10	-	-	-	43 15 8	43 15 8
5. 10,000 0 0	4½ & 5	1,596 3 2	7,778 11 0	-	19,374 14 2	-	-	-	65 0 9	65 0 9
6. -	-	-	-	-	-	-	-	-	417 18 2	417 18 2
7. <i>e</i> 2,000 0 0	2½	-	-	-	2,000 0 0	10 0 0	-	-	133 16 0	143 16 0
8. -	-	-	-	-	-	-	-	-	3,700 0 0	2,337 7 3
58,560 18 11	-	1,596 3 2	16,279 6 0	489 15 2	76,926 3 3	10 0 0	-	-	3,808 8 2	3,003 17 4
6,822 5 6	-	-	-	-	-	-	-	-	-	-
1. -	-	-	-	-	-	-	-	-	34 0 0	2,238 7 11
2. <i>g</i> 2,967 19 2	5	-	236 0 6	-	3,203 19 8	-	-	-	390 7 2	390 7 2
3. 128 6 8	None	-	-	-	128 6 8	-	-	-	24 3 6	24 3 6
4. -	-	-	-	-	-	-	-	-	127 14 4	127 14 4
5. -	-	-	-	-	-	-	-	-	77 9 6	77 9 6
6. 5,300 0 0	h-	-	h-	-	5,300 0 0	-	-	-	1,276 11 6	1,276 11 6
7. 31,024 13 5	5	-	14,663 2 1	-	45,687 15 6	-	-	-	1,451 19 7	1,451 19 7
8. -	-	-	-	1,080 4 10	1,080 4 10	-	-	-	-	-
39,420 19 3	-	-	14,899 2 7	1,080 4 10	55,400 6 8	-	-	-	34 0 0	5,586 13 6
5,620 13 6	-	-	-	-	-	-	-	-	-	-
1. 812 10 0	4	-	-	-	812 10 0	-	-	-	366 11 5	366 11 5
2. -	-	-	-	-	-	-	-	-	485 18 3	485 18 3
3. 3,500 0 0	4	-	-	338 19 5	3,838 19 5	-	-	-	-	-
4. -	-	-	-	-	-	-	-	-	226 12 6	226 12 6
4,312 10 0	-	-	-	338 19 5	4,651 9 5	-	-	-	1,079 2 2	1,079 2 2
1. 1,050 0 0	4½	-	-	31 16 3	1,081 16 3	-	-	-	-	-
2. 1,300 0 0	4½	-	-	46 4 6	1,346 4 6	-	-	-	-	-
3. <i>i</i> 1,650 0 0	4½	-	-	-	1,650 0 0	-	-	-	71 4 2	71 4 2
4. 2,079 0 0	5	3 0 0	3 8 0	-	2,085 8 0	-	-	-	202 13 0	202 13 0
5. 2,530 0 0	4½ & 5	-	-	186 19 1	2,716 19 1	-	-	-	-	-
6. 192 9 4	5	-	-	-	192 9 4	-	-	-	-	-
8,801 9 4	-	3 0 0	3 8 0	264 19 10	9,072 17 2	-	-	-	273 17 2	273 17 2
1. -	-	-	-	-	-	-	-	-	846 17 0	846 17 0
2. -	-	-	-	-	-	-	-	-	233 6 0	233 6 0
3. -	-	-	-	-	-	-	-	-	793 11 4	793 11 4
4. 2,505 0 0	4	-	-	-	2,505 0 0	-	-	-	0 13 5	0 13 5
5. <i>k</i> 10,400 0 0	4	-	h-	5 2 3	10,405 2 3	-	-	-	-	-
6. -	-	-	-	-	-	-	-	-	403 6 0	403 6 0
7. 3,500 0 0	4	200 0 0	-	-	3,700 0 0	42 6 10	-	-	653 6 2	822 19 5
16,405 0 0	-	200 0 0	-	5 2 3	16,610 2 3	42 6 10	-	-	127 6 5	2,930 19 11
3,100 13 2	-	-	-	-	-	-	-	-	-	-

d Interest due on 9,922*l.* 10*s.* 8*d.*, postponed debt from September 1848.*e* Due to Yoker Road Trustees.*f* Loans to other trusts.*i* Interest paid on 500*l.* only.*k* No interest has been paid upon 10,000*l.* subscriptions.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF FORFAR.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Arbroath, Brechin, and Forfar -	319 16 9	- - -	696 2 10	- - -	16 3 8	- - -	712 6 6
2. Broughty Ferry to Baldovie, &c. -	5 7 11	- - -	307 7 5	- - -	- - -	- - -	307 7 5
3. Cairnconan -	69 9 11	- - -	80 0 0	- - -	1 19 5	- - -	81 19 5
4. Dundee and Coupar Angus, and Branch -	416 9 8	- - -	1,288 6 9	- - -	22 17 6	- - -	1,311 4 3
5. Dundee and Invergowrie -	44 9 2	- - -	488 18 6	- - -	1 16 8	- - -	490 15 2
6. Dundee and Strathmartine -	40 9 5	- - -	317 3 9	- - -	1 16 0	- - -	318 19 9
7. Dundee to Forfar -	6 12 2	- - -	697 9 5	- - -	- - -	72 15 2	770 4 7
8. Dundee to Pitkerro -	- - -	27 17 9	339 2 0	- - -	- - -	160 2 6	499 4 6
9. Forfar to Kirriemuir -	71 16 9	- - -	170 14 5	- - -	1 3 6	- - -	171 17 11
10. Forfarshire, Central -	36 4 2	- - -	226 2 0	- - -	0 14 10	- - -	226 16 10
11. Ditto, Eastern -	256 5 5	- - -	1,029 18 8	- - -	2 1 8	- - -	1,032 0 4
12. Ditto, Northern -	931 18 3	- - -	621 0 0	- - -	18 19 11	- - -	639 19 11
13. Lumleyden and Petterden -	184 9 11	- - -	181 5 8	- - -	7 4 7	- - -	188 10 3
14. Montrose and Brechin -	579 1 8	- - -	286 0 0	- - -	15 3 3	- - -	301 3 3
15. Montrose Bridge -	257 6 3	- - -	874 0 0	- - -	6 18 2	- - -	880 18 2
16. Montrose and Forfar -	- - -	4,421 16 7	153 0 0	- - -	- - -	- - -	153 0 0
17. Strathmore -	349 18 9	- - -	1,005 0 5	- - -	21 6 2	- - -	1,026 6 7
£	3,569 16 2	4,449 14 4	8,761 11 10	- - -	118 5 4	232 17 8	9,112 14 10
COUNTY OF HADDINGTON.							
1. Great Post Road -	164 19 9	- - -	1,870 2 8	- - -	c 100 15 5	- - -	1,970 18 1
2. Kilpallet District -	71 3 1	- - -	443 0 0	- - -	d 132 17 2	- - -	575 17 2
3. North District -	- - -	380 18 3	889 2 3	- - -	e 233 17 0	- - -	1,122 19 3
4. Ormiston District -	82 15 7	- - -	230 0 0	- - -	26 1 1	- - -	256 1 1
5. South District -	- - -	16 10 4	914 0 0	- - -	f 47 4 0	- - -	961 4 0
£	318 18 5	397 8 7	4,346 4 11	- - -	540 14 8	- - -	4,886 19 7
COUNTY OF INVERNESS.							
1. Highland Roads and Bridges (ex- tending to Nine other Counties) g	1,875 5 9	- - -	- - -	- - -	119 19 9	- - -	119 19 9
2. Inverness Bridge -	353 13 1	- - -	- - -	- - -	- - -	- - -	- - -
£	2,228 18 10	- - -	- - -	- - -	119 19 9	- - -	119 19 0
COUNTY OF KINCARDINE.							
1. Fetteresso and Maryculter -	106 2 11	- - -	45 0 0	- - -	2 3 11	- - -	47 3 11
2. Kincardineshire, Consolidated -	i 5,262 8 2	- - -	435 3 4	- - -	215 0 7	- - -	650 3 11
3. Marykirk Bridge -	292 7 4	- - -	297 0 0	- - -	l 115 10 1	- - -	412 10 1
4. Slug -	112 7 7	- - -	230 7 6	- - -	4 12 9	- - -	235 0 3
5. South Deeside -	198 2 6	- - -	284 10 0	- - -	3 5 9	- - -	287 15 9
6. Wellington Suspension Bridge -	319 12 8	- - -	501 6 0	- - -	11 7 7	- - -	512 13 7
£	6,291 1 2	- - -	1,793 6 10	- - -	352 0 8	- - -	2,145 7 6
COUNTY OF KINROSS.							
1. Cleish -	- - -	0 5 10	60 0 0	- - -	- - -	- - -	60 0 0
2. Great North Road -	492 3 8	- - -	1,709 16 8	- - -	158 10 2	- - -	1,868 6 10
3. Milnathortn -	251 5 2	- - -	89 12 3	- - -	- - -	- - -	89 12 3
4. Portmoak -	- - -	52 8 5	148 0 0	- - -	o 85 15 8	- - -	233 15 8
£	743 8 10	52 14 3	2,007 8 11	- - -	244 5 10	- - -	2,251 14 9
COUNTY OF KIRKCUDBRIGHT.							
1. Kirkcudbright (Thirteen Districts) -	- - -	330 16 11	2,047 17 10	- - -	68 18 11	- - -	2,116 16 9

a Including materials, &c.

f From sale of tollhouses.

l Including payment from railway.

b Including carriage.

g Roads transferred to the counties.

c Including 90*l*. from sale of tollhouses.

h Remitted to Commissioners of Supply, &c.

m Contract work.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Mannual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
214 14 9	43 6 11	- - -	- - -	- - -	12 13 7	- - -	21 10 0	50 0 0	- - -
184 15 11	62 0 11	- - -	- - -	- - -	7 3 5	- - -	10 7 0	15 0 0	- - -
37 0 7	11 15 0	- - -	- - -	- - -	1 14 2	- - -	5 5 0	5 0 0	- - -
331 19 2	116 2 8	14 8 6	- - -	- - -	48 9 3	25 0 0	29 10 6	105 0 0	7 13 4
a 308 16 10	- - -	- - -	- - -	30 0 0	- - -	- - -	16 15 0	24 16 4	- - -
a 220 17 0	- - -	- - -	- - -	- - -	- - -	- - -	5 18 0	12 14 9	- - -
431 8 1	98 18 5	- - -	- - -	33 0 9	17 13 8	- - -	34 0 0	95 0 0	- - -
202 1 7	48 11 3	- - -	- - -	13 6 9	11 15 5	- - -	10 10 0	15 0 0	- - -
37 19 4	- - -	16 13 2	- - -	- - -	- - -	- - -	10 0 0	- - -	- - -
40 19 0	- - -	b 53 7 10	- - -	- - -	19 14 7	- - -	10 10 0	10 0 0	- - -
244 10 1	- - -	b 312 11 0	- - -	3 10 0	26 17 0	- - -	36 10 0	80 0 0	- - -
277 19 3	- - -	b 94 4 4	- - -	- - -	16 9 10	- - -	22 0 0	- - -	- - -
a 438 15 5	- - -	- - -	- - -	- - -	- - -	15 0 0	1 1 0	15 0 0	- - -
157 9 6	27 2 6	- - -	- - -	- - -	8 2 4	- - -	21 7 0	10 0 0	- - -
43 16 7	- - -	- - -	- - -	- - -	70 4 3	15 0 0	15 0 0	- - -	- - -
56 4 4	- - -	b 45 10 0	- - -	- - -	0 7 11	- - -	15 0 0	- - -	- - -
a 741 19 5	- - -	- - -	- - -	- - -	- - -	40 0 0	3 5 0	80 0 0	- - -
3,671 6 10	407 17 8	536 14 10	- - -	79 17 6	241 5 5	95 0 0	268 8 6	517 11 1	7 13 4
833 3 8	292 13 11	1 5 6	- - -	17 10 0	26 9 0	- - -	137 0 0	97 10 0	396 3 10
295 0 7	117 3 2	0 3 0	- - -	4 0 8	12 17 4	- - -	26 0 0	30 0 0	- - -
602 8 7	150 2 9	- - -	- - -	- - -	22 16 5	- - -	55 10 0	75 0 0	- - -
120 18 8	40 18 8	- - -	- - -	- - -	2 2 1	- - -	12 0 0	8 0 0	- - -
474 2 7	179 7 2	24 9 0	- - -	10 13 4	27 17 4	- - -	24 10 0	40 0 0	- - -
2,325 14 1	780 5 8	25 17 6	- - -	32 4 0	92 2 2	- - -	255 0 0	250 10 0	396 3 10
h 1,323 7 10	- - -	- - -	- - -	- - -	- - -	- - -	5 13 6	222 2 0	106 9 1
1,323 7 10	- - -	- - -	- - -	- - -	- - -	- - -	5 13 6	222 2 0	106 9 1
a 26 12 7	- - -	- - -	- - -	- - -	- - -	3 0 0	2 0 0	2 2 0	- - -
k 535 14 8	- - -	- - -	- - -	- - -	- - -	- - -	50 0 0	56 2 6	- - -
2 3 1	- - -	- - -	- - -	- - -	3 7 6	- - -	10 10 0	- - -	- - -
m 133 9 10	- - -	- - -	- - -	- - -	1 13 0	10 0 0	5 0 0	10 10 0	- - -
k 109 4 8	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
k 23 12 11	- - -	- - -	7 17 2	- - -	- - -	6 16 6	5 12 6	5 5 0	- - -
830 17 9	- - -	- - -	7 17 2	- - -	5 0 6	19 16 6	83 2 6	83 19 6	- - -
26 12 4	5 2 7	12 7 9	- - -	- - -	4 2 7	- - -	5 5 1	5 0 0	- - -
276 18 9	100 8 7	283 19 11	- - -	- - -	28 18 2	75 0 0	25 0 0	150 0 0	13 3 3
20 7 6	5 3 1	17 1 9	- - -	- - -	2 4 0	- - -	5 0 0	5 0 0	- - -
71 11 6	31 5 3	73 13 7	- - -	- - -	3 3 0	8 8 0	4 4 0	10 0 0	- - -
395 10 1	141 19 6	387 3 0	- - -	- - -	38 7 9	83 8 0	39 9 1	170 0 0	13 3 3
943 1 9	44 14 6	856 10 8	- - -	3 12 0	41 10 9	60 0 0	50 0 0	200 0 0	94 7 3

d Including 107l. 16s. from Statute Labour.

i Including 865l. 7s. 8d. invested in Slug Road Bonds.

e Including 140l. 17s. from sale of tollhouses.

k Including carriage of materials.

No return for the year ending Whitsunday 1864 can be obtained; the return for the year 1859 is again inserted.

o Including 67l. 7s. 4d. assessment.

(Continued on page 20.)

(Continued from page 19.)

NAMES OF TRUSTS.	EXPENDITURE -continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE
COUNTY OF FORFAR.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Arbroath, Brechin, and Forfar -	168 0 0	- - -	18 3 2	- - -	- - -	18 10 1	546 18
2. Bronghty Ferry to Baldovie, &c. -	9 7 5	- - -	- - -	- - -	10 9 6	10 9 7	309 13
3. Cairnconan -	- - -	- - -	- - -	- - -	- - -	11 7 8	72 2
4. Dundee and Coupar Angus, and Branch -	476 3 2	- - -	- - -	- - -	- - -	51 15 0	1,206 1
5. Dundee and Invergowrie -	48 7 7	- - -	- - -	- - -	- - -	11 7 2	440 2
6. Dundee and Strathmartine -	- - -	- - -	- - -	- - -	- - -	6 6 9	245 16
7. Dundee to Forfar -	22 10 10	- - -	4 15 7	9 17 4	- - -	25 8 3	772 12
8. Dundee to Pitkerro -	8 19 5	- - -	140 16 6	3 0 0	- - -	12 18 2	466 19
9. Forfar to Kirriemuir -	58 1 11	- - -	- - -	- - -	- - -	6 16 0	129 10
10. Forfarshire, Central -	50 0 0	- - -	- - -	- - -	- - -	5 7 11	189 19
11. Ditto, Eastern -	240 0 0	- - -	- - -	- - -	- - -	60 16 6	1,094 14
12. Ditto, Northern -	77 8 1	- - -	- - -	- - -	- - -	20 16 6	508 18
13. Lumleyden and Petterden -	- - -	- - -	- - -	- - -	- - -	5 7 6	175 3
14. Montrose and Brechin -	- - -	- - -	- - -	- - -	- - -	7 6 7	231 7
15. Montrose Bridge -	652 13 6	- - -	- - -	- - -	- - -	74 17 1	871 11
16. Montrose and Forfar -	- - -	- - -	- - -	- - -	- - -	7 19 11	125 2
17. Strathmore -	47 5 8	- - -	- - -	- - -	400 0 0	32 12 8	1,345 2
£	1,858 17 7	- - -	163 15 3	12 17 4	410 9 6	370 3 4	8,641 18
COUNTY OF HADDINGTON.							
1. Great Post Road -	147 11 4	- - -	- - -	- - -	100 0 0	39 4 4	2,088 11
2. Kilpallet District -	89 17 6	- - -	- - -	- - -	- - -	6 15 2	581 17
3. North District -	42 18 9	- - -	10 0 0	- - -	- - -	4 4 0	963 0
4. Ormiston District -	13 2 0	- - -	- - -	- - -	- - -	3 9 8	200 11
5. South District -	75 2 8	- - -	1 13 6	- - -	- - -	7 13 8	865 9
£	368 12 3	- - -	11 13 6	- - -	100 0 0	61 6 10	4,699 9
COUNTY OF INVERNESS.							
1. Highland Roads and Bridges (extending to Nine other Counties) -	- - -	h 105 6 6	- - -	- - -	- - -	12 1 7	1,775 0
2. Inverness Bridge -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£	- - -	105 6 6	- - -	- - -	- - -	12 1 7	1,775 0
COUNTY OF KINCARDINE.							
1. Fetteresso and Maryculter -	- - -	- - -	- - -	- - -	- - -	0 19 10	34 14
2. Kincardineshire, Consolidated -	- - -	- - -	- - -	- - -	- - -	37 6 11	679 4
3. Marykirk Bridge -	312 10 0	- - -	- - -	- - -	- - -	11 19 4	340 9
4. Slug -	- - -	- - -	- - -	- - -	- - -	14 18 2	175 11
5. South Deeside -	157 10 0	- - -	- - -	- - -	- - -	4 17 5	291 12
6. Wellington Suspension Bridge -	294 9 0	- - -	- - -	- - -	- - -	13 17 3	357 10
£	764 9 0	- - -	- - -	- - -	- - -	83 18 11	1,879 1
COUNTY OF KINROSS.							
1. Cleish -	- - -	- - -	- - -	- - -	- - -	0 1 6	58 11
2. Great North Road -	718 8 0	- - -	- - -	- - -	- - -	73 3 4	1,745 0
3. Milnathort -	- - -	- - -	- - -	- - -	- - -	1 13 9	56 10
4. Portmoak -	- - -	- - -	- - -	- - -	- - -	7 18 4	210 3
£	718 8 0	- - -	- - -	- - -	- - -	82 16 11	2,070 5
COUNTY OF KIRKCUDBRIGHT.							
1. Kirkcudbright (Thirteen Districts)	154 11 7	- - -	58 0 0	- - -	- - -	216 13 4	2,723 1

a Including 600*l.* at 5 per cent.

g Interest paid on 1,750*l.* only.

l Including 865*l.* 7*s.* 8*d.* invested in Slug Road bonds.

b Including 429*l.* 12*s.* 6*d.* interest added.

k To superannuation fund account.

c No interest paid on 900*l.* postponed debt.

m Including 14,000*l.* postponed debt.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of In- terest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>a</i> 4,050 0 0	4	-	-	-	4,050 0 0	-	-	-	485 4 9	485 4 9
1,403 8 5	5	-	3,278 6 0	-	4,681 14 5	-	-	-	3 1 7	3 1 7
863 19 7	2	-	738 1 8	-	1,602 1 3	-	-	-	79 6 11	79 6 11
23,807 18 1	2	-	-	-	23,807 18 1	-	-	-	521 12 4	521 12 4
1,000 0 0	5	-	-	-	1,000 0 0	-	-	-	95 1 5	95 1 5
-	-	-	-	-	-	-	-	-	113 12 8	113 12 8
343 10 7	5 to 7½	-	-	-	343 10 7	-	-	-	4 3 10	4 3 10
218 7 10	5 to 7½	-	-	-	218 7 10	-	-	-	4 7 8	4 7 8
1,500 0 0	4	-	-	-	1,500 0 0	0 2 9	-	-	114 4 3	114 7 0
<i>b</i> 13,281 18 6	4	-	-	-	13,281 18 6	-	-	-	73 1 8	73 1 8
6,000 0 0	4	-	720 0 0	-	6,720 0 0	-	-	-	283 11 2	283 11 2
2,000 0 0	4	-	-	-	2,000 0 0	-	-	-	1,063 0 2	1,063 0 2
3,838 3 7	4	-	-	-	3,838 3 7	-	-	-	197 16 3	197 16 3
-	-	-	-	-	-	-	-	-	648 17 0	648 17 0
17,575 0 0	3½	-	1,545 1 4	-	19,120 1 4	-	-	-	266 13 0	266 13 0
7,094 12 4	-	-	-	4,393 18 9	11,488 11 1	-	-	-	-	-
602 0 0	4	-	-	-	602 0 0	22 16 0	-	-	31 2 7	53 18 7
83,578 18 11	-	-	6,281 9 0	4,393 18 9	94,254 6 8	22 18 9	-	-	3,984 17 3	4,007 16 0
<i>d</i> 6,200 0 0	4	-	<i>d</i> -	-	6,200 0 0	15 17 4	-	80 14 6	47 6 3	143 18 1
<i>e</i> 3,170 12 3	4	-	<i>e</i> -	-	3,170 12 3	-	24 4 0	16 13 4	65 2 10	106 0 2
-	-	-	-	220 19 6	220 19 6	4 7 1	31 0 0	56 10 0	-	91 17 1
<i>f</i> 484 17 8	4½	-	<i>f</i> -	-	484 17 8	-	-	-	138 5 7	138 5 7
<i>g</i> 2,457 0 0	4	-	<i>g</i> -	-	2,457 0 0	-	-	100 0 0	79 4 5	179 4 5
12,312 9 11	-	-	-	220 19 6	12,533 9 5	20 4 5	55 4 0	253 17 10	329 19 1	659 5 4
-	-	-	-	-	-	-	-	-	220 5 0	220 5 0
<i>k</i> -	-	-	-	-	-	-	-	-	353 13 1	353 13 1
-	-	-	-	-	-	-	-	-	573 18 1	573 18 1
921 11 3	5	-	440 14 1	-	1,362 5 4	-	-	65 2 1	118 12 5	183 14 6
6,250 0 0	5	-	-	-	6,250 0 0	22 13 4	100 0 0	-	15,233 8 0	5,356 1 4
2,602 10 0	5	-	6,767 12 10	-	9,370 2 10	50 15 0	-	132 5 2	364 7 6	364 7 6
11,550 0 0	3½ & 4	-	7,168 7 0	-	18,718 7 0	3 10 0	-	14 10 0	171 16 10	354 17 0
9,815 0 0	3	-	-	-	9,815 0 0	-	-	-	194 6 2	212 6 2
-	-	-	-	-	-	-	-	-	474 15 11	474 15 11
31,139 1 3	-	-	14,376 13 11	-	45,515 15 2	76 18 4	100 0 0	211 17 3	6,557 6 10	6,946 2 5
-	-	-	-	-	-	-	-	-	1 2 4	1 2 4
<i>m</i> 31,960 0 0	4 & 4½	524 10 0	<i>n</i> 6,141 18 3	-	38,626 8 3	217 16 8	98 0 0	-	615 10 6	931 7 2
8,290 8 3	5	-	<i>o</i> -	-	8,290 8 3	-	-	-	284 7 4	284 7 4
-	-	-	-	28 16 5	28 16 5	-	-	-	-	-
40,250 8 3	-	524 10 0	6,141 18 3	28 16 5	46,945 12 11	217 16 8	98 0 0	-	901 0 2	1,216 16 10
<i>p</i> 1,650 0 0	3 to 5	-	-	937 2 0	2,587 2 0	169 18 4	-	-	-	169 18 4

d Interest paid on 3,700*l.* only.*e* Interest paid on 2,300*l.* only.*f* Interest paid on 300*l.* only.*i* To be accounted for to the Treasury.*k* Debt extinguished by 25 & 26 Vict. c. 105. s. 18.*n* Including 5,773*l.* 6*s.* 3*d.* on postponed debt.*o* Not stated.*p* Exclusive of loans from one district to another.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF LANARK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Bathgate and Airdrie - -	20 3 11	- - -	3,393 5 7	- - -	803 13 7	- - -	4,196 19 2
2. Biggar and Leadhills - -	- - -	138 19 9	414 16 0	- - -	1 10 0	- - -	416 6 0
3. Cambuslang and Muirkirk -	8,870 16 5	- - -	7,795 2 6	- - -	275 10 4	- - -	8,070 12 10
4. Carluke - - - -	396 14 0	- - -	801 1 4	- - -	37 9 0	- - -	838 10 4
5. Corsethill - - - -	408 6 7	- - -	794 4 2	- - -	8 13 4	- - -	802 17 6
6. Crossford Bridge - - -	139 7 2	- - -	106 13 4	- - -	5 4 9	- - -	111 18 1
7. Garion Bridge - - - -	145 2 10	- - -	190 0 0	- - -	- - -	- - -	190 0 0
8. Garngad - - - -	- - -	504 3 2	280 0 0	- - -	0 0 1	- - -	280 0 1
9. Garscube - - - -	495 18 7	- - -	1,070 0 0	- - -	18 15 10	- - -	1,088 15 10
10. Glasgow Bridges - - -	73 13 3	- - -	8,985 3 1	- - -	- - -	2,203 5 0	11,188 8 1
11. Glasgow, Kirkintilloch, and Bal- dernock - - - -	- - -	191 8 11	3,863 0 0	- - -	15 0 0	- - -	3,878 0 0
12. Glasgow and Shotts - -	165 1 0	- - -	7,865 0 0	0 15 9	199 6 1	- - -	8,065 1 10
13. Great Western and St. George's -	385 5 8	- - -	2,016 13 4	- - -	- - -	- - -	2,016 13 4
14. Lanark and Hamilton - -	- - -	29 1 1	410 4 9	- - -	- - -	- - -	410 4 9
15. Lanarkshire, East and West -	- - -	158 7 6	930 7 9	- - -	174 15 3	- - -	1,105 3 0
16. Ditto, North and South -	835 1 5	- - -	1,607 0 2	- - -	49 5 8	- - -	1,656 5 10
17. Port Dundas and Craighall -	- - -	- - -	711 2 4	- - -	6 4 0	- - -	717 6 4
18. Renfrew - - - -	- - -	234 16 6	2,135 8 4	- - -	1 19 7	- - -	2,137 7 11
19. Three Mile House - - -	1,136 14 4	- - -	1,194 3 4	- - -	21 7 6	- - -	1,215 10 10
20. Wilsontown and Biggar - -	18 12 3	- - -	182 0 0	- - -	1 13 11	- - -	183 13 11
21. Wilsontown and Lanark - -	24 9 11	- - -	182 13 4	- - -	1 10 8	- - -	184 4 0
22. Yoker - - - -	1,396 4 5	- - -	3,790 0 0	- - -	33 17 10	- - -	3,823 17 10
£	14,511 11 9	1,256 16 11	48,717 19 4	0 15 9	1,655 17 5	2,203 5 0	52,577 17 6
COUNTY OF LINLITHGOW.							
1. Cleuch - - - -	700 0 0	- - -	953 12 9	1 8 0	64 2 2	- - -	1,019 2 11
2. Cramond Bridge, Queensferry, and Linlithgow - - - -	- - -	73 8 10	642 10 0	- - -	2 3 9	- - -	644 13 9
3. Linlithgow - - - -	102 0 7	- - -	589 0 0	- - -	1 0 9	- - -	590 0 9
£	802 0 7	73 8 10	2,185 2 9	1 8 0	67 6 8	- - -	2,253 17 5
COUNTY OF NAIRN.							
Nairnshire g - - - -	6 15 10	- - -	165 2 5	- - -	- - -	- - -	165 2 5
. Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF ORKNEY.							
No Returns.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF PEBBLES.							
Peebles :—							
1. First District - - -	47 6 0	- - -	299 16 0	- - -	3 10 0	- - -	303 6 0
2. Second District - - -	5 16 10	- - -	587 17 2	- - -	- - -	- - -	587 17 2
3. Third District - - -	331 19 3	- - -	175 0 0	- - -	7 16 9	- - -	182 16 9
4. Fourth District - - -	205 11 9	- - -	653 6 8	- - -	7 0 2	- - -	660 6 10
5. Fifth District - - -	- - -	3 6 5	228 0 0	- - -	0 7 4	- - -	228 7 4
6. Sixth District - - -	- - -	1 17 3	20 0 5	- - -	0 3 8	- - -	20 4 1
7. Tweed Br dge Pontage - -	120 2 4	- - -	139 0 0	- - -	2 4 6	- - -	141 4 6
£	710 16 2	5 3 8	2,103 0 3	- - -	21 2 5	- - -	2,124 2 8

a Contract work.
e Including Surveyor.

b Including materials, &c.
f Including 50*l*. for extra work.

EXPENDITURE.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
						Treasurer.	Clerk.	Surveyor.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
963 13 9	304 11 8	- - -	- - -	25 13 9	62 9 2	- - -	105 0 0	150 0 0	25 6 3
a 304 11 1	- - -	- - -	- - -	1 8 0	- - -	25 0 0	10 0 0	35 0 0	- - -
b 5,293 0 5	- - -	- - -	- - -	- - -	117 10 6	100 0 0	100 0 0	150 0 0	- - -
256 19 8	- - -	c 296 6 1	- - -	- - -	- - -	- - -	20 0 0	35 0 0	- - -
320 5 7	- - -	c 347 13 6	- - -	- - -	- - -	20 0 0	10 0 0	70 0 0	- - -
1 8 0	- - -	2 6 4	- - -	- - -	3 18 5	- - -	4 4 0	- - -	- - -
0 15 0	0 16 10	- - -	- - -	- - -	0 15 3	- - -	6 6 0	- - -	- - -
b 158 17 7	- - -	- - -	- - -	- - -	13 18 10	14 0 0	- - -	10 0 0	50 0 0
b 688 10 11	- - -	- - -	- - -	- - -	19 0 0	- - -	60 0 0	25 0 0	- - -
94 3 6	- - -	- - -	- - -	- - -	73 10 0	50 0 0	50 0 0	- - -	75 0 0
588 19 6	- - -	1,180 18 6	142 0 0	- - -	151 13 0	75 0 0	75 0 0	150 0 0	- - -
d 5,666 0 5	- - -	- - -	- - -	- - -	492 8 8	114 0 10	120 0 0	150 0 0	- - -
177 5 6	- - -	477 15 5	- - -	- - -	83 6 0	30 0 0	- - -	30 0 0	7 7 10
158 8 1	- - -	c 101 15 11	- - -	1 5 0	17 11 7	10 0 0	10 0 0	25 0 0	- - -
349 1 9	- - -	c 366 1 7	- - -	- - -	25 9 7	42 13 2	20 0 0	52 5 0	6 8 11
b 956 16 2	- - -	- - -	- - -	- - -	57 11 9	50 0 0	50 0 0	98 0 0	- - -
104 14 8	- - -	191 13 3	- - -	- - -	15 18 6	35 0 0	- - -	12 10 0	33 2 3
305 0 0	173 0 9	931 0 4	- - -	- - -	46 3 6	45 0 0	- - -	30 0 0	21 19 11
195 0 0	72 10 5	764 15 10	- - -	- - -	36 5 7	45 0 0	- - -	30 0 0	17 19 8
63 7 9	- - -	c 70 9 4	- - -	- - -	- - -	- - -	7 0 0	10 0 0	- - -
49 5 8	- - -	c 31 0 6	- - -	- - -	- - -	- - -	e 20 0 0	- - -	- - -
757 7 0	385 11 7	2,032 2 11	- - -	- - -	109 19 7	60 0 0	- - -	70 0 0	20 4 3
17,353 12 0	936 11 3	6,793 19 6	142 0 0	28 6 9	1,327 9 11	715 14 0	667 10 0	1,132 15 0	257 9 1
b 591 4 10	- - -	- - -	- - -	- - -	30 11 5	- - -	25 0 0	f 110 0 0	- - -
144 12 10	7 13 0	185 10 7	- - -	- - -	24 18 5	- - -	20 0 0	- - -	1 1 6
114 6 8	- - -	235 5 2	- - -	- - -	20 17 10	- - -	15 0 0	32 0 0	- - -
850 4 4	7 13 0	420 15 9	- - -	- - -	76 7 8	- - -	60 0 0	142 0 0	1 1 6
b 66 0 6	- - -	- - -	- - -	- - -	- - -	8 5 1	15 0 0	22 10 0	- - -
88 18 8	14 19 9	- - -	- - -	0 15 0	7 6 8	- - -	5 0 0	24 17 0	19 5 0
215 13 4	33 14 0	- - -	- - -	- - -	32 10 2	25 0 0	7 6 10	65 0 0	- - -
91 17 5	15 0 9	- - -	- - -	- - -	10 4 8	23 5 0	8 0 6	60 0 0	- - -
311 17 9	41 12 10	- - -	- - -	- - -	28 6 4	6 0 2	2 0 10	40 0 0	- - -
93 17 0	13 19 8	- - -	- - -	- - -	21 11 5	5 4 3	1 15 9	30 0 0	- - -
14 16 5	- - -	- - -	- - -	- - -	0 4 6	0 10 7	0 3 7	2 0 0	- - -
26 7 7	3 13 8	- - -	- - -	- - -	0 10 11	5 0 0	0 3 7	5 0 0	- - -
843 8 2	123 0 8	- - -	- - -	0 15 0	100 14 8	65 0 0	24 11 1	226 17 0	19 5 0

c Including carriage.

d Including materials.

g Abolished at Whitsunday 1864 by the "Elgin and Nairn Roads and Bridges Act, 1863."

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF LANARK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Bathgate and Airdrie - -	2,421 15 0	- - -	51 3 6	- - -	- - -	63 13 2	4,173 6 3
2. Biggar and Leadhills - -	142 17 2	- - -	139 8 0	- - -	- - -	17 8 6	675 12 9
3. Cambuslang and Muirkirk -	5,434 9 7	- - -	599 12 3	40 0 0	- - -	51 17 3	11,886 10 0
4. Carlisle - - - -	13 3 0	- - -	20 7 11	- - -	a 200 0 0	5 17 1	847 13 9
5. Corsethill - - - -	- - -	- - -	122 6 0	- - -	- - -	57 3 5	947 8 6
6. Crossford Bridge - - -	38 16 8	- - -	- - -	- - -	- - -	7 12 0	58 5 5
7. Garion Bridge - - - -	58 0 3	- - -	- - -	- - -	140 0 0	8 7 2	215 0 6
8. Garngad - - - -	36 10 1	- - -	- - -	- - -	- - -	19 3 4	302 9 10
9. Garscube - - - -	45 0 0	- - -	- - -	6 18 8	- - -	25 6 10	869 16 5
10. Glasgow Bridges - - -	538 8 11	- - -	- - -	82 12 0	9,600 13 9	122 15 5	10,687 3 7
11. Glasgow, Kirkintilloch, and Bal- dernock - - - -	126 4 4	- - -	404 3 7	- - -	- - -	26 17 11	2,920 16 10
12. Glasgow and Shotts - - -	- - -	- - -	1,392 15 8	91 6 10	- - -	34 13 4	7,961 5 9
13. Great Western and St. George's -	872 9 11	- - -	- - -	9 18 10	- - -	82 14 8	1,770 18 2
14. Lanark and Hamilton - -	73 2 6	- - -	- - -	- - -	- - -	11 11 8	408 14 9
15. Lanarkshire, East and West -	14 16 6	- - -	18 0 0	- - -	- - -	65 17 3	960 13 9
16. Ditto, North and South -	312 0 6	- - -	- - -	- - -	- - -	40 5 11	1,564 14 4
17. Port Dundas and Craighall -	234 7 11	- - -	- - -	7 14 10	37 7 10	44 17 1	717 6 4
18. Renfrew - - - -	8 13 6	- - -	101 10 5	114 6 0	- - -	66 9 11	1,843 4 4
19. Three Mile House - - -	- - -	- - -	83 15 10	131 13 1	- - -	95 7 10	1,472 8 3
20. Wilsontown and Biggar - -	27 0 0	- - -	- - -	- - -	- - -	1 12 4	179 9 5
21. Wilsontown and Lanark - -	- - -	- - -	40 0 0	- - -	- - -	2 1 10	142 8 0
22. Yoker - - - -	- - -	- - -	143 10 0	85 16 2	- - -	113 15 1	3,778 6 7
£	10,397 15 10	- - -	3,116 13 2	570 6 5	9,978 1 7	965 9 0	54,383 13 6
COUNTY OF LINLITHGOW.							
1. Cleuch - - - -	- - -	- - -	338 15 3	- - -	- - -	44 9 2	1,140 0 8
2. Cramond Bridge, Queensferry, and Linlithgow - - - -	136 18 7	- - -	- - -	- - -	- - -	18 0 1	538 15 0
3. Linlithgow - - - -	77 14 5	- - -	82 2 7	- - -	- - -	82 9 10	659 16 6
£	214 13 0	- - -	420 17 10	- - -	- - -	144 19 1	2,338 12 2
COUNTY OF NAIRN.							
1. Nairnshire - - - -	20 14 11	- - -	- - -	- - -	- - -	9 0 6	141 11 0
* * * Highland Roads and Bridges (see INVERNESS.)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF ORKNEY.							
No Returns.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF PEEBLES.							
Peebles:—							
1. First District - - -	166 16 1	- - -	- - -	- - -	- - -	6 10 2	334 8 4
2. Second District - - -	48 10 5	141 10 8	- - -	- - -	- - -	29 16 0	559 1 5
3. Third District - - -	- - -	- - -	- - -	- - -	- - -	7 13 5	216 1 9
4. Fourth District - - -	- - -	58 7 3	102 7 6	- - -	- - -	17 4 0	607 16 8
5. Fifth District - - -	- - -	50 0 6	- - -	- - -	- - -	9 11 4	225 19 11
6. Sixth District - - -	- - -	- - -	- - -	- - -	- - -	0 12 4	18 7 5
7. Tweed Bridge Pontage - -	127 2 2	- - -	- - -	- - -	- - -	3 5 4	171 3 3
£	342 8 8	249 18 5	102 7 6	- - -	- - -	74 12 7	2,172 18 9

a Part of floating debt.

c Copied from last return.

b Exclusive of interest on 2,307*l*. 12*s*. subscriptions.f Including 1,539*l*. 6*s*. 8*d*. on annuity bonds.

TURNPIKE TRUSTS IN SCOTLAND, 1863-64.

25

DEBTS.						ARREARS OF INCOME.						
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.		
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.		
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. 60,611 8 5	4 & 5	-	18,179 6 9	-	78,790 15 2	-	-	-	43 16 10	43 16 10	-	-
2. 5,005 19 0	4 & 5	-	4,709 17 0	398 6 6	10,114 2 6	36 14 0	-	-	-	36 14 0	-	-
3. 41,757 14 1	5	-	1,123 2 5	-	42,880 16 6	-	-	-	5,054 19 3	5,054 19 3	-	-
4. 2,684 11 6	4 & 5	111 2 2	6,885 2 0	-	9,680 15 8	-	-	-	387 10 7	387 10 7	-	-
5. 3,222 0 0	5	-	8,216 2 0	-	11,438 2 0	-	-	177 18 9	263 15 7	441 14 4	-	-
6. 850 0 0	5	-	4 16 7	-	854 16 7	-	-	-	192 19 10	192 19 10	-	-
7. 4,155 4 8	5	-	1,280 17 1	-	5,436 1 9	-	-	134 4 1	120 2 4	254 6 5	-	-
8. 6,866 0 0	4 & 5	23 16 6	1,441 16 10	526 12 11	8,858 6 3	-	-	-	-	-	-	-
9. 1,000 0 0	4½	-	-	-	1,000 0 0	-	-	-	714 18 0	714 18 0	-	-
10. 9,053 15 2	4	-	-	-	9,053 15 2	-	-	-	574 17 9	574 17 9	-	-
11. 3,100 0 0	4½	212 12 8	-	-	3,312 12 8	-	-	-	765 14 3	765 14 3	-	-
12. -	-	-	-	-	-	-	-	-	268 17 1	268 17 1	-	-
13. 21,452 2 0	4	-	-	-	21,452 2 0	-	-	-	631 0 10	631 0 10	-	-
14. 2,925 0 0	4	-	4,426 5 0	27 11 1	7,378 16 1	-	-	344 17 10	-	344 17 10	-	-
15. 24,864 11 0	5	-	d	13 18 3	24,878 9 3	-	-	102 2 10	-	102 2 10	-	-
16. 54,443 18 3	5	-	68,504 19 3	-	122,948 17 6	-	-	-	926 12 11	926 12 11	-	-
17. 5,351 18 11	4	-	-	-	5,351 18 11	-	-	-	-	-	-	-
18. -	-	-	-	-	-	-	-	-	59 7 1	59 7 1	-	-
19. -	-	-	-	-	-	-	-	-	879 16 11	879 16 11	-	-
20. 650 0 0	4 & 5	-	25 0 0	-	675 0 0	-	-	-	22 16 9	22 16 9	-	-
21. 3,250 0 0	2½	-	e 2,879 9 9	-	6,129 9 9	16 6 8	-	23 13 4	66 5 11	106 5 11	-	-
22. -	-	-	-	-	-	-	-	-	1,441 15 8	1,441 15 8	-	-
51,244 3 0	-	347 11 4	117,676 14 8	966 8 9	370,234 17 9	53 0 8	-	782 16 10	12,415 7 7	13,251 5 1	-	-
1. -	-	-	-	-	-	104 15 0	-	-	579 2 3	683 17 3	-	-
2. 3,500 0 0	3½ & 4	-	-	-	3,500 0 0	64 5 0	-	-	32 9 11	96 14 11	-	-
3. 2,077 9 9	3½ & 4	-	-	-	2,077 9 9	-	-	-	32 4 10	32 4 10	-	-
5,577 9 9	-	-	-	-	5,577 9 9	169 0 0	-	-	643 17 0	812 17 0	-	-
1. 536 0 0	4	-	-	-	536 0 0	-	-	-	30 7 3	30 7 3	-	-
1. 7,118 13 3	5	536 10 7	3,236 12 0	-	10,891 15 10	66 6 0	-	-	16 3 8	82 9 8	-	-
2. f 2,739 6 8	4	-	-	5 7 5	2,744 14 1	27 12 0	30 0 0	-	-	57 12 0	-	-
3. -	-	-	-	-	-	11 0 0	-	-	298 14 3	309 14 3	-	-
4. g 700 0 0	g	-	-	-	700 0 0	47 0 0	40 0 0	-	258 1 11	345 1 11	-	-
5. g 600 0 0	g	-	-	0 19 0	600 19 0	-	20 0 0	-	-	20 0 0	-	-
6. 4,025 0 0	h	-	-	0 0 7	4,025 0 7	1 0 3	-	-	-	1 0 3	-	-
7. 2,100 0 0	5	-	421 17 11	-	2,521 17 11	8 0 0	-	-	90 3 7	98 3 7	-	-
17,282 19 11	-	536 10 7	3,658 9 11	6 7 0	21,484 7 5	160 18 3	90 0 0	-	663 3 5	914 1 8	-	-

c Exclusive of interest on 5,566*l.* subscriptions.
g Due on annuity bonds.

d Large arrears, the amount not stated.
h No interest has been paid or demanded.

1. NAMES OF TRUSTS.	2.		3.		INCOME.				
	Balance in Treasurers' Hands on last Account.	Balance due to the Treasurers on last Account.	4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
COUNTY OF PERTH.									
1. Athole - - - - -	- - -	267 3 4	1,450 15 6	- - -	151 19 0	- - -	1,602 14 6		
2. Auchterarder - - - - -	- - -	20 4 6	142 0 0	- - -	- - -	- - -	142 0 0		
3. Blairgowrie and Bridge of Cally - - -	138 3 0	- - -	421 17 0	- - -	6 17 8	- - -	428 14 8		
4. Blairgowrie and Coupar Angus - - -	158 5 0	- - -	195 0 0	- - -	- - -	- - -	195 0 0		
5. Carse of Gowrie - - - - -	176 8 1	- - -	647 1 3	- - -	1 17 4	- - -	648 18 7		
6. Crieff and Longcausewayhead - - -	440 1 6	- - -	1,259 0 0	- - -	18 14 2	- - -	1,277 14 2		
7. Dalpatrick - - - - -	- - -	257 8 0	85 0 0	- - -	1 7 6	- - -	86 7 6		
8. Dalreoch - - - - -	44 2 5	- - -	384 0 0	- - -	9 12 9	- - -	393 12 9		
9. Drip and Frew and Netherton (united) - - - - -	472 3 4	- - -	634 3 4	- - -	12 13 11	- - -	646 17 3		
10. Dunblane, Doune, and Callander - - -	406 10 9	- - -	1,126 3 0	- - -	10 16 1	- - -	1,136 19 1		
11. Dunkeld to Aberfeldy and Kenmore	204 18 2	- - -	863 0 0	- - -	- - -	- - -	863 0 0		
12. Dunning - - - - -	105 11 4	- - -	54 5 0	- - -	2 13 1	- - -	56 18 1		
13. Gleneagles - - - - -	- - -	- - -	406 10 0	- - -	1 8 10	- - -	407 18 10		
14. Glenfalloch - - - - -	41 7 4	- - -	87 1 9	- - -	- - -	- - -	87 1 9		
15. Glenlíchorn - - - - -	- - -	51 10 0	64 0 0	- - -	70 0 0	- - -	134 0 0		
16. Lochearn - - - - -	100 9 10	- - -	712 0 0	- - -	0 10 6	- - -	712 10 6		
17. Lochtayside and Glendochart - - -	- - -	776 6 3	791 17 3	- - -	- - -	- - -	791 17 3		
18. Monteith - - - - -	332 16 6	- - -	324 10 0	- - -	10 14 9	- - -	335 4 9		
19. New Bridge of Earn - - - - -	3,040 2 2	- - -	- - -	- - -	102 17 9	- - -	102 17 9		
20. Perth Bridge - - - - -	112 5 7	- - -	- - -	- - -	85 6 7	- - -	85 6 7		
21. Perth and Coupar Angus - - - - -	- - -	168 1 11	847 0 0	- - -	3 0 0	- - -	850 0 0		
22. Perth and Crieff - - - - -	66 0 4	- - -	912 14 11	- - -	18 14 9	- - -	931 9 8		
23. Perth and Dunkeld - - - - -	16 3 5	- - -	644 19 10	- - -	18 4 10	- - -	663 4 8		
24. Perth and Kinclaven - - - - -	531 12 2	- - -	530 0 10	- - -	7 18 8	- - -	537 19 6		
25. Strathbraan - - - - -	51 6 2	- - -	173 0 0	- - -	2 9 8	- - -	175 9 8		
26. Strathtay - - - - -	0 16 7	- - -	224 8 9	- - -	1 3 7	- - -	225 12 4		
27. Taybridge Road - - - - -	139 0 9	- - -	537 0 0	- - -	4 16 8	- - -	541 16 8		
28. Tummell Bridge Road - - - - -	431 6 8	- - -	484 10 0	- - -	27 18 6	- - -	512 8 6		
£	7,009 11 1	1,540 14 0	14,001 18 5	- - -	571 16 7	- - -	14,573 15 0		
COUNTY OF RENFREW.									
1. Barnsford - - - - -	- - -	425 6 7	492 0 0	- - -	20 0 0	- - -	512 0 0		
2. Glasgow and Kilmarnock - - - - -	- - -	244 3 2	1,232 0 0	- - -	10 0 0	- - -	1,242 0 0		
3. Gorbals and Kilbride - - - - -	- - -	2,488 4 7	8,336 0 0	- - -	10 18 0	- - -	8,346 18 0		
4. Johnston and Barrochan Mill - - -	- - -	267 0 7	1,310 1 11	- - -	40 14 3	- - -	1,350 16 2		
5. Kelly Roads - - - - -	1 7 3	- - -	1,010 11 0	- - -	- - -	- - -	1,010 11 0		
6. Paisley and Clerksbridge - - - - -	- - -	1,714 18 6	2,069 0 11	- - -	41 6 11	200 0 0	2,310 7 10		
7. Paisley and Renfrew - - - - -	- - -	3 12 3	230 13 4	- - -	- - -	- - -	230 13 4		
8. Renfrew and Greenock - - - - -	387 2 2	- - -	1,014 0 0	- - -	10 13 7	- - -	1,024 13 7		
£	388 9 5	5,143 5 8	15,694 7 2	- - -	133 12 9	200 0 0	16,027 19 11		
COUNTY OF ROSS.									
** Highland Roads and Bridges (see INVERNESS).									
COUNTY OF ROXBURGH.									
1. Drygrange Pontage - - - - -	283 12 3	- - -	366 5 3	- - -	- - -	- - -	366 5 3		
2. Great Road - - - - -	127 8 10	- - -	95 0 0	- - -	2 15 0	- - -	97 15 0		
3. Haremooss and Scotsdyke, East District - - - - -	1,257 18 4	- - -	544 17 7	- - -	76 17 3	- - -	621 14 10		
4. Jedburgh, 1st Assignation - - - - -	- - -	277 8 2	1,058 6 3	- - -	20 12 6	- - -	1,078 18 9		
5. " 2nd Assignation - - - - -	429 10 9	- - -	1,121 18 6	- - -	6 5 6	- - -	1,128 4 0		
6. Kelso Bridge - - - - -	1,320 2 10	- - -	- - -	- - -	51 13 4	- - -	51 13 4		
7. Kelso Union, North Branch - - - - -	210 3 1	- - -	367 16 4	- - -	3 13 1	- - -	371 9 5		
8. " South Branch - - - - -	- - -	0 19 10	88 0 0	- - -	0 2 6	- - -	88 2 6		
9. " West Branch - - - - -	282 15 0	- - -	214 0 0	- - -	3 19 9	- - -	217 19 9		
10. Lauder and Kelso - - - - -	- - -	1,790 10 1	1,235 14 6	- - -	25 13 4	- - -	1,261 7 10		
11. Liddesdale - - - - -	1,177 14 4	- - -	595 4 2	- - -	111 1 4	- - -	706 5 6		
12. Selkirk and St. Boswell's - - - - -	- - -	10 10 11	59 0 0	- - -	- - -	- - -	59 0 0		
£	5,089 5 5	2,079 9 0	5,746 2 7	- - -	302 13 7	- - -	6,048 16 2		

a Including 25*l.* for extra labour.
g Contract work.

b Including materials, &c.
h Including carriage, and payment to City of Glasgow.

c Including materials.

TURNPIKE TRUSTS IN SCOTLAND, 1863-64.

EXPENDITURE.

	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
	Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
							Treasurer.	Clerk.	Surveyor.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	292 3 1	- - -	363 15 10	- - -	- - -	27 19 11	- - -	30 0 0	a 83 0 0	- - -
2.	b 71 16 7	- - -	- - -	- - -	- - -	2 11 10	- - -	12 2 0	20 0 0	- - -
3.	131 19 1	22 7 11	- - -	- - -	4 15 0	10 3 10	- - -	6 6 0	- - -	5 16 7
4.	48 2 10	17 4 11	- - -	- - -	1 0 0	3 11 4	- - -	6 6 0	- - -	4 3 9
5.	c 374 7 6	112 8 6	- - -	- - -	6 11 0	19 15 7	- - -	20 0 0	75 0 0	3 2 8
6.	b 586 19 8	- - -	- - -	- - -	12 0 0	1 3 2	- - -	50 0 0	70 0 0	- - -
7.	b 64 15 6	- - -	- - -	- - -	- - -	1 2 1	- - -	2 10 0	8 0 0	- - -
8.	b 258 12 1	- - -	- - -	- - -	- - -	3 18 7	- - -	27 2 0	30 0 0	- - -
9.	b 405 13 11	- - -	- - -	- - -	3 0 0	9 10 3	- - -	19 19 0	25 0 0	- - -
10.	459 2 5	- - -	- - -	- - -	59 12 1	- - -	15 0 0	10 0 0	40 0 0	16 5 1
11.	213 0 9	- - -	336 15 6	- - -	- - -	- - -	- - -	20 0 0	32 10 0	7 2 0
12.	71 5 4	- - -	- - -	- - -	- - -	- - -	- - -	10 0 0	10 0 0	- - -
13.	c 209 8 3	- - -	- - -	- - -	1 7 6	17 11 3	- - -	22 2 0	35 0 0	- - -
14.	b 97 5 2	- - -	- - -	- - -	- - -	9 19 4	- - -	- - -	- - -	- - -
15.	44 16 10	- - -	- - -	- - -	3 0 0	16 17 6	- - -	6 1 0	5 0 0	- - -
16.	b 469 11 7	- - -	- - -	- - -	- - -	17 1 7	- - -	27 1 0	26 0 0	- - -
17.	b 417 1 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
18.	100 6 2	62 10 0	14 14 2	- - -	3 0 0	1 18 1	5 12 6	- - -	21 1 0	4 12 6
19.	- - -	- - -	- - -	- - -	- - -	- - -	5 5 0	10 10 0	- - -	- - -
20.	56 9 10	- - -	- - -	- - -	- - -	- - -	5 0 0	- - -	- - -	- - -
21.	d 295 19 2	- - -	- - -	- - -	- - -	- - -	21 0 0	- - -	50 0 0	- - -
22.	299 11 6	67 1 2	- - -	- - -	12 11 0	18 2 9	- - -	27 2 0	70 0 0	- - -
23.	273 15 4	58 19 10	- - -	- - -	6 8 4	40 13 11	- - -	40 0 0	85 0 0	- - -
24.	e 159 2 3	- - -	- - -	- - -	- - -	- - -	15 15 0	- - -	34 4 0	- - -
25.	f 78 6 8	- - -	- - -	- - -	- - -	- - -	- - -	5 0 0	5 0 0	2 16 10
26.	145 10 0	- - -	- - -	- - -	- - -	3 0 0	2 10 0	2 10 0	5 0 0	1 15 1
27.	g 238 11 2	- - -	- - -	- - -	- - -	29 1 9	- - -	20 0 0	32 10 0	- - -
28.	g 325 0 0	- - -	- - -	- - -	- - -	14 9 0	- - -	15 0 0	25 0 0	- - -
	6,188 13 11	340 12 4	715 5 6	- - -	113 4 11	248 11 9	70 2 6	389 11 0	787 5 0	45 14 6
1.	145 15 11	- - -	d 217 0 0	- - -	- - -	5 2 2	- - -	10 0 0	10 0 0	- - -
2.	377 9 9	- - -	d 613 6 4	- - -	2 10 0	47 5 1	- - -	- - -	16 0 0	- - -
3.	1,767 14 11	- - -	h 4,269 17 6	- - -	4 13 8	338 19 0	- - -	150 0 0	76 3 10	- - -
4.	192 9 0	- - -	d 270 10 8	- - -	3 7 6	38 13 7	- - -	25 0 0	30 0 0	9 10 6
5.	246 18 7	242 0 10	347 0 4	- - -	- - -	14 12 4	- - -	- - -	10 0 0	6 18 2
6.	550 5 1	- - -	d 884 16 5	- - -	6 15 0	57 19 0	- - -	150 0 0	60 0 0	- - -
7.	74 13 11	- - -	d 162 16 4	- - -	- - -	3 18 0	- - -	10 0 0	10 0 0	3 10 0
8.	241 8 11	- - -	d 278 17 1	- - -	- - -	33 3 1	- - -	52 10 0	31 10 0	25 0 0
	3,596 16 1	242 0 10	7,044 4 8	- - -	17 6 2	539 12 3	- - -	397 10 0	243 13 10	44 18 8

d Including carriage.

e Including carriage, &c.
i For 2 years.

f Including team labour.

(Continued on page 28.)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	5.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF PERTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Athole - - - - -	369 1 10	- - -	- - -	- - -	- - -	49 19 6	1,216 0 2
2. Auchterarder - - - - -	- - -	- - -	- - -	- - -	- - -	18 18 7	125 9 0
3. Blairgowrie and Bridge of Cally - - -	231 10 1	- - -	- - -	- - -	- - -	10 17 9	423 16 3
4. Blairgowrie and Coupar Angus - - -	101 14 5	- - -	- - -	- - -	- - -	6 15 11	188 19 2
5. Carse of Gowrie - - - - -	47 11 7	- - -	- - -	- - -	100 0 0	15 2 4	773 19 2
6. Crieff and Longcansewayhead - - -	23 6 4	- - -	52 11 1	- - -	- - -	62 6 11	858 7 2
7. Dalpatrick - - - - -	63 5 8	- - -	- - -	- - -	- - -	7 7 3	147 0 6
8. Dalreoch - - - - -	22 13 6	- - -	- - -	- - -	- - -	16 16 3	359 2 5
9. Drip and Frew and Netherton (united) - - - - -	16 9 6	- - -	- - -	- - -	100 0 0	17 19 2	597 11 10
10. Dunblane, Doune, and Callander - - -	353 9 11	- - -	- - -	- - -	500 0 0	38 14 7	1,492 4 1
11. Dunkeld to Aberfeldy and Kenmore - - -	147 10 1	- - -	76 14 1	- - -	- - -	18 6 4	851 18 9
12. Dunning - - - - -	- - -	- - -	- - -	- - -	- - -	4 18 11	96 4 3
13. Gleneagles - - - - -	104 3 9	- - -	- - -	- - -	- - -	18 6 1	407 18 10
14. Glenfalloch - - - - -	40 17 7	- - -	- - -	- - -	- - -	5 15 6	153 17 7
15. Glenlichorn - - - - -	4 2 11	- - -	- - -	- - -	- - -	6 12 10	86 11 1
16. Lochearn - - - - -	100 9 10	- - -	- - -	- - -	- - -	f 56 0 11	696 4 11
17. Lochtayside and Glendochart - - -	474 19 5	- - -	- - -	- - -	- - -	55 18 7	947 19 3
18. Monteith - - - - -	- - -	- - -	- - -	- - -	- - -	3 18 11	217 13 4
19. New Bridge of Earn - - - - -	- - -	- - -	- - -	- - -	- - -	0 0 4	15 15 4
20. Perth Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	1 10 9	63 0 7
21. Perth and Coupar Angus - - - - -	278 8 8	- - -	- - -	- - -	- - -	42 3 3	687 11 1
22. Perth and Crieff - - - - -	370 4 0	- - -	- - -	- - -	- - -	29 16 7	894 9 0
23. Perth and Dunkeld - - - - -	90 0 4	- - -	- - -	- - -	59 18 0	21 8 1	676 3 10
24. Perth and Kinclaven - - - - -	- - -	- - -	- - -	- - -	- - -	18 14 10	227 16 1
25. Strathbraan - - - - -	75 6 7	- - -	- - -	- - -	- - -	12 9 4	178 19 5
26. Strathtay - - - - -	39 0 0	- - -	- - -	- - -	- - -	8 15 5	208 0 6
27. Taybridge Road - - - - -	177 5 4	- - -	- - -	- - -	- - -	30 17 1	528 5 4
28. Tummell Bridge Road - - - - -	196 15 9	- - -	- - -	- - -	- - -	31 12 1	607 16 10
£	3,328 7 1	- - -	129 5 2	- - -	759 18 0	612 4 1	13,728 15 9
COUNTY OF RENFREW.							
1. Barnsford - - - - -	171 13 2	- - -	- - -	- - -	- - -	14 6 8	573 17 11
2. Glasgow and Kilmarnock - - - - -	54 4 7	- - -	- - -	- - -	- - -	125 16 3	1,236 12 0
3. Gorbals and Kilbride - - - - -	551 3 7	- - -	469 10 0	- - -	1,359 8 0	98 7 2	9,085 17 8
4. Johnston and Barrochan Mill - - - - -	541 19 2	- - -	- - -	- - -	19 6 6	- - -	1,130 16 11
5. Kelly Roads - - - - -	129 13 5	- - -	- - -	- - -	- - -	14 14 7	1,011 18 3
6. Paisley and Clerksbridge - - - - -	118 6 9	- - -	- - -	- - -	- - -	62 10 8	1,890 12 11
7. Paisley and Renfrew - - - - -	3 12 9	- - -	- - -	- - -	- - -	10 14 7	279 5 7
8. Renfrew and Greenock - - - - -	385 15 3	- - -	- - -	- - -	- - -	24 14 7	1,072 18 11
£	1,956 8 8	- - -	469 10 0	- - -	1,378 14 6	351 4 6	16,282 0 2
COUNTY OF ROSS.							
* * Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF ROXBURGH.							
1. Drygrange Pontage - - - - -	1 5 1	- - -	- - -	- - -	201 0 0	9 4 2	222 6 6
2. Great Road - - - - -	- - -	- - -	- - -	- - -	- - -	12 1 9	133 6 5
3. Haremoss and Scotsdyke, East District - - - - -	- - -	- - -	- - -	- - -	- - -	25 14 6	470 19 5
4. Jedburgh, 1st Assignment - - - - -	492 6 5	- - -	- - -	- - -	- - -	52 18 11	1,326 0 6
5. „ 2nd Assignment - - - - -	- - -	- - -	- - -	- - -	- - -	44 0 8	908 16 6
6. Kelso Bridge - - - - -	- - -	- - -	- - -	- - -	- - -	6 13 5	44 11 8
7. Kelso Union, North Branch - - - - -	150 0 0	- - -	- - -	- - -	- - -	6 3 5	468 15 0
8. „ South Branch - - - - -	11 0 10	- - -	- - -	- - -	- - -	4 19 9	88 12 2
9. „ West Branch - - - - -	257 12 3	- - -	- - -	- - -	- - -	7 18 7	416 18 2
10. Lauder and Kelso - - - - -	82 17 0	- - -	- - -	- - -	- - -	39 17 3	760 5 8
11. Liddesdale - - - - -	- - -	- - -	- - -	- - -	- - -	51 2 0	483 7 7
12. Selkirk and St. Boswell's - - - - -	- - -	- - -	- - -	- - -	- - -	10 0 11	66 10 5
£	995 1 7	- - -	- - -	- - -	201 0 0	270 15 4	5,390 10 0

a Including 1,000*l.* postponed debt.

e No arrears stated.

f Including 30*l.* to Glenlichorn Road.b No interest paid on 9,100*l.*

g Lent at interest.

/ Including 1,130*l.* due to other roads.

m Due from Gorbals Road.

n Including 415*l.* 8*s.* 8*d.* due to Glasgow and Kilmarnock Trust.r Including 4,405*l.* postponed debt.s Only 17 dividends, amounting to 30*l.* 10*s.* 5*d.* per cent., have been paid.

DEBTS.						ARREARS OF INCOME.				
26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Bonded or Mortgage Debts.	Rate of Interest per cent.	Floating Debts.	Unpaid Interest.	Balance due to Treasurers on this Account.	TOTAL DEBITS.	Arrears of Tolls for current Year.	Arrears of other Receipts for current Year.	Arrears of former Years.	Balance in Treasurers' Hands on this Account.	TOTAL ASSETS.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9,500 0 0	4	-	-	-	9,500 0 0	-	-	-	119 11 0	119 11 0
4,380 5 10	5	-	6,011 13 11	3 13 6	10,395 13 3	-	-	134 10 2	-	134 10 2
5,950 0 0	4	-	-	-	5,950 0 0	-	-	-	143 1 5	143 1 5
a 3,544 0 0	4	-	-	-	3,544 0 0	-	-	40 0 0	164 5 10	204 5 10
b 10,300 0 0	4	-	-	-	10,300 0 0	8 0 0	-	100 0 0	51 7 6	159 7 6
600 0 0	4	-	-	-	600 0 0	-	-	-	859 8 6	859 8 6
c 1,718 6 3	4	-	834 17 7	318 1 0	2,871 4 10	-	-	59 11 9	-	59 11 9
d 12,457 5 6	5	-	9,672 5 3	-	22,129 10 9	-	-	159 8 10	78 12 9	238 1 7
400 0 0	4	-	-	-	400 0 0	50 0 0	-	-	521 8 9	571 8 9
8,600 0 0	4	-	-	-	8,600 0 0	-	-	-	51 5 9	51 5 9
7,075 0 0	5	-	-	-	7,075 0 0	110 0 0	-	-	215 19 5	325 19 5
9,047 6 2	5	-	15,378 14 6	-	24,426 0 8	-	-	22 7 11	66 5 2	88 13 1
42,106 0 9	5	-	33,482 19 6	-	75,589 0 3	-	-	242 4 6	-	242 4 6
4,280 0 0	4	-	4,933 3 3	25 8 6	9,238 11 9	-	-	-	-	-
5,543 14 0	5	-	15,106 11 1	4 1 1	20,654 6 2	-	-	60 12 5	-	60 12 5
13,493 18 9	5	-	17,653 13 4	-	31,147 12 1	1 0 0	-	13 17 6	116 15 5	131 12 11
12,215 0 0	4	-	-	932 8 3	13,147 8 3	20 0 0	-	-	-	20 0 0
2,988 11 0	4 & 4½	-	942 5 5	-	3,930 16 5	-	-	-	450 7 11	450 7 11
-	-	-	-	-	-	-	-	-	3,127 4 7	3,127 4 7
-	-	-	-	-	-	-	-	g 1,873 3 3	134 11 7	2,007 14 10
9,940 0 0	4 & 4½	-	h 1,529 11 8	5 13 0	11,475 4 8	-	-	-	-	-
9,906 4 10	4	-	306 1 3	-	10,212 6 1	-	-	-	103 1 0	103 1 0
2,131 7 8	4 & 5	-	-	-	2,131 7 8	-	-	-	3 4 3	3 4 3
10,076 13 3	4½	-	i 50,058 12 3	-	60,135 5 6	-	-	-	841 15 7	841 15 7
5,873 2 11	5	-	5,661 14 6	-	11,534 17 5	-	-	-	47 16 5	47 16 5
1,300 0 0	5	-	560 0 0	-	1,860 0 0	-	-	-	18 8 5	18 8 5
k 13,208 19 2	5	-	8,427 4 4	-	21,636 3 6	1 0 0	-	21 3 9	152 12 1	174 15 10
6,391 8 10	5	-	2,319 10 10	-	8,710 19 8	55 0 0	-	83 0 0	335 18 4	473 18 4
213,027 4 11	-	-	172,878 18 8	1,289 5 4	387,195 8 11	245 0 0	-	2,810 0 1	7,603 1 8	10,658 1 9
4,000 0 0	4½ & 5	l 1,140 18 10	78 15 0	487 4 6	5,706 18 4	-	-	-	-	-
-	-	2 2 9	-	238 15 2	240 17 11	-	-	m 415 8 8	-	415 8 8
33,835 0 0	4½ & 5	n 1,792 2 9	12,040 8 0	3,227 4 3	50,894 15 0	-	-	1,421 10 5	-	1,421 10 5
11,000 0 0	4½ & 5	o 6,439 16 9	-	47 1 4	17,486 18 1	-	-	308 14 11	-	308 14 11
15,253 10 4	4½	-	352 8 8	-	15,605 19 0	-	-	8 13 5	-	8 13 5
3,230 0 0	4½ & 5	113 0 0	1,462 18 8	1,295 3 7	6,101 2 3	-	-	p 7,261 6 6	-	7,261 6 6
670 0 0	4	6 1 7	499 10 0	52 4 6	1,227 16 1	49 6 8	-	q 530 0 0	-	579 6 8
r 51,883 4 9	5	-	-	-	51,883 4 9	-	-	-	338 16 10	338 16 10
119,871 15 1	-	9,494 2 8	14,434 0 4	5,347 13 4	149,147 11 5	49 6 8	-	9,945 13 11	338 16 10	10,333 17 5
25 2 6	5	-	-	-	25 2 6	-	-	-	427 11 0	427 11 0
-	-	-	-	-	-	-	-	-	91 17 5	91 17 5
1,100 0 0	5	-	5,635 0 0	-	6,735 0 0	-	-	-	1,408 13 9	1,408 13 9
19,264 18 8	t 4	-	122 6 4	524 9 11	19,911 14 11	-	-	-	648 18 3	648 18 3
-	-	-	-	-	-	-	-	-	1,327 4 6	1,327 4 6
3,000 0 0	5	-	5,700 0 0	-	8,700 0 0	-	-	-	112 17 6	112 17 6
u 3,059 13 4	5	-	v 1,036 13 3	1 9 6	4,097 16 1	-	-	-	-	-
2,550 0 0	5	-	1,912 10 0	-	4,462 10 0	-	-	-	83 16 7	83 16 7
-	-	-	-	1,289 7 11	1,289 7 11	-	-	7 13 0	-	7 13 0
5,000 0 0	5	-	15,382 5 10	-	20,382 5 10	143 17 6	-	54 7 5	1,400 12 3	1,598 17 2
-	-	-	-	18 1 4	18 1 4	5 0 0	-	11 16 0	-	16 16 0
33,999 14 6	-	-	29,788 15 5	1,833 8 8	65,621 18 7	148 17 6	-	73 16 5	5,501 11 3	5,724 5 2

c Including 518*l*. 6*s*. 3*d*. at 5 per cent.

h Including interest on postponed debt.

o Including 6,400*l*. due to Paisley and Clerksbridge Road.t Half the free rents payable on 10,264*l*. 18*s*. 8*d*.d Including 566*l*. 17*s*. 2*d*. at 4 per cent.

i Including interest accumulated.

p Including 7,000*l*. due from other roads.k Including 984*l*. at 4 per cent.

q Due from Barnsford Road.

u No interest has been paid on 1,200*l*.

1. NAMES OF TRUSTS.	2. Balance in Treasurers' Hands on last Account.	3. Balance due to the Treasurers on last Account.	INCOME.				
			4. Revenue received from Tolls.	5. Revenue from Fines.	6. Revenue from Incidental Receipts.	7. Amount of Money borrowed on the Security of the Tolls.	8. TOTAL INCOME.
COUNTY OF SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Ettrick - - -	58 6 2	- - -	35 5 9	- - -	1 3 1	- - -	36 8 10
2. Selkirkshire - - -	107 2 4	- - -	592 16 9	- - -	3 0 0	- - -	595 16 9
£	165 8 6	- - -	628 2 6	- - -	4 3 1	- - -	632 5 7
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - -	120 11 9	- - -	^a - - -	- - -	10 6 4	- - -	10 6 4
2. Denny to Fintry Branch - - -	245 8 8	- - -	174 0 0	- - -	5 18 10	- - -	179 18 10
3. Kerse Road and Bridge - - -	- - -	40 7 11	394 0 0	- - -	- - -	- - -	394 0 0
4. Linlithgow Bridge to Stirling, &c. -	825 13 4	- - -	2,519 0 0	- - -	20 12 6	- - -	2,539 12 6
5. Redrow to Peathill - - -	29 18 3	- - -	406 0 0	- - -	43 18 3	- - -	449 18 3
6. Stirling to Drymen Bridge - - -	271 15 5	- - -	627 0 0	- - -	26 9 0	- - -	653 9 0
7. West Stirlingshire, First District -	- - -	234 6 2	1,031 12 2	- - -	27 10 4	- - -	1,059 2 6
8. " " Second District - - -	503 18 9	- - -	1,794 0 0	- - -	17 4 5	- - -	1,811 4 5
9. " " Third District - - -	- - -	17 6 2	540 0 0	- - -	38 5 4	- - -	578 5 4
£	1,997 6 2	292 0 3	7,485 12 2	- - -	190 5 0	- - -	7,675 17 2
COUNTY OF SUTHERLAND.							
** Highland Roads and Bridges (see INVERNESS).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	1,726 2 9	- - -	- - -	- - -	^c 195 19 9	- - -	195 19 9
2. Wigtown Roads - - -	- - -	46 7 5	232 0 0	- - -	- - -	- - -	232 0 0
£	1,726 2 9	46 7 5	232 0 0	- - -	195 19 9	- - -	427 19 9

^a The toll lessee died bankrupt, and no dividend was obtained.

^b Including materials, &c.

EXPENDITURE.

	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
	Manual Labour.	Carriage of Materials.	Materials for Surface Repairs.	Land purchased.	Damage done in obtaining Materials.	Tradesmen's Bills.	Salaries of			Law Charges.
							Treasurer.	Clerk.	Surveyor.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.	-	-	-	-	-	0 9 9	-	5 0 0	-	-
2.	254 6 1	45 2 1	-	-	-	124 15 4	-	40 0 0	70 2 4	-
	254 6 1	45 2 1	-	-	-	125 5 1	-	45 0 0	70 2 4	-
1.	24 14 3	-	-	-	-	-	-	5 0 0	2 10 0	-
2.	69 3 9	13 4 6	16 11 2	-	-	0 9 9	-	15 0 0	10 0 0	-
3.	110 3 6	12 5 0	35 15 0	-	-	15 16 3	-	21 0 0	15 0 0	-
4.	b1,099 8 0	-	-	-	-	-	-	100 0 0	130 0 0	11 7 4
5.	b225 12 1	-	-	-	-	-	-	10 0 0	15 0 0	-
6.	238 11 0	61 7 5	35 12 0	-	-	3 18 1	-	30 0 0	50 0 0	-
7.	b718 11 9	-	-	-	6 10 0	-	-	30 9 0	54 16 0	-
8.	b1,092 1 2	-	-	-	2 11 0	-	-	53 9 0	96 4 0	-
9.	b536 7 5	-	-	-	-	-	-	16 2 0	29 0 0	-
	4,114 12 11	86 16 11	87 18 2	-	9 1 0	20 4 1	-	281 0 0	402 10 0	11 7 4
1.	-	-	-	-	-	16 4 11	-	-	-	-
2.	48 13 11	9 5 9	91 5 5	-	-	1 16 10	5 15 0	8 10 0	28 10 0	-
	48 13 11	9 5 9	91 5 5	-	-	18 1 9	5 15 0	8 10 0	28 10 0	-

c Including 146*l.* 17*s.* 4*d.* assessments.

(Continued on page 32.)

ABSTRACT STATEMENTS OF INCOME AND EXPENDITURE OF

NAMES OF TRUSTS.	EXPENDITURE—continued.						
	19.	20.	21.	22.	23.	24.	25.
	Interest of Debt.	Annuities.	Improvements.	Watering Roads.	Debts paid off.	Incidental Expenses.	TOTAL EXPENDITURE.
COUNTY OF SELKIRK.							
1. Ettrick - - -	£ 21 4 5	- - -	- - -	- - -	- - -	2 5 4	28 19
2. Selkirkshire - - -	2 9 8	13 10 0	8 14 3	- - -	81 5 0	37 16 0	678 0
£	23 14 1	13 10 0	8 14 3	- - -	81 5 0	40 1 4	707 0
COUNTY OF STIRLING.							
1. Crossmuirhead to Higginsneuck Ferry - - -	- - -	- - -	- - -	- - -	- - -	0 2 10	32 7
2. Denny to Fintry Branch - - -	- - -	- - -	- - -	- - -	- - -	9 3 2	133 12
3. Kerse Road and Bridge - - -	138 0 0	- - -	25 12 6	- - -	- - -	5 14 6	379 6
4. Linlithgow Bridge to Stirling, &c. - - -	886 1 8	- - -	- - -	- - -	- - -	242 16 8	2,469 13
5. Redrow to Peathill - - -	196 10 2	- - -	- - -	- - -	- - -	10 16 0	457 18
6. Stirling to Drymen Bridge - - -	169 11 7	- - -	- - -	- - -	- - -	15 12 10	604 12 1
7. West Stirlingshire, First District - - -	272 15 3	- - -	- - -	- - -	- - -	124 5 2	1,207 7
8. " " Second District - - -	89 4 3	- - -	- - -	- - -	1,000 0 0	95 3 0	2,428 12
9. " " Third District - - -	30 11 8	- - -	- - -	- - -	- - -	13 17 11	625 19
£	1,782 14 7	- - -	25 12 6	- - -	1,000 0 0	517 12 1	8,339 9
COUNTY OF SUTHERLAND.							
** Highland Roads and Bridges (see INVERNESS).							
COUNTY OF WIGTOWN.							
1. Wigtown Bridges - - -	- - -	- - -	25 0 0	- - -	- - -	- - -	41 4 1
2. Wigtown Roads - - -	14 11 4	- - -	- - -	- - -	- - -	26 14 4	235 2
£	14 11 4	- - -	25 0 0	- - -	- - -	26 14 4	276 7

(Continued from page 31.)

a Uncertain, interest being according to income.*b* Interest on 2,000*l.* postponed.*c* Uncertain.*d* Including 700*l.* lent by other districts.

DEBTS.						ARREARS OF INCOME.					
26. Bonded or Mortgage Debts.	27. Rate of In- terest per cent.	28. Floating Debts.	29. Unpaid Interest.	30. Balance due to Treasurers on this Account.	31. TOTAL DEBITS.	32. Arrears of Tolls for current Year.	33. Arrears of other Receipts for current Year.	34. Arrears of former Years.	35. Balance in Treasurers' Hands on this Account.	36. TOTAL ASSETS.	
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
550 0 0	4	-	-	-	550 0 0	-	-	-	65 15 6	65 15 6	
243 15 2	none	-	-	-	243 15 2	-	-	-	24 18 4	24 18 4	
793 15 2	-	-	-	-	793 15 2	-	-	-	90 13 10	90 13 10	
3,626 10 8	a -	-	a -	-	3,626 10 8	-	-	-	98 11 0	98 11 0	
6 8,850 0 0	4 & 5	-	-	-	17,412 14 8	-	-	-	291 15 2	291 15 2	
22,487 10 0	4	-	-	-	22,487 10 0	-	-	-	895 12 2	895 12 2	
12,937 0 4	c -	-	-	-	12,937 0 4	-	-	-	21 18 3	21 18 3	
6,565 0 0	4 to 5	-	500 0 0	-	7,065 0 0	20 0 0	-	-	320 11 6	340 11 6	
d 11,078 14 9	4	-	e -	382 10 10	11,461 5 7	-	-	-	-	-	
1,200 0 0	4 & 5	-	-	113 9 3	1,313 9 3	-	-	-	f 350 0 0	350 0 0	
g 700 0 0	4 & 5	-	-	64 19 10	764 19 10	-	-	-	f 350 0 0	350 0 0	
67,444 15 9	-	-	9,037 0 0	586 14 7	77,068 10 4	20 0 0	-	700 0 0	1,628 8 1	2,348 8 1	
-	-	-	-	-	-	-	-	-	-	-	
300 0 0	4½	-	-	49 10 0	349 10 0	-	23 16 3	-	1,880 17 7	1,904 13 10	
300 0 0	-	-	-	49 10 0	349 10 0	-	23 16 3	-	1,880 17 7	1,904 13 10	

e No interest paid on 4,500*l.* postponed debt.

f Due from First District.

g Including 350*l.* to First District.

L O N D O N :

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For Her Majesty's Stationery Office.



